

General Circular No 21/2012

File No. 17/160/2012-CL-V
Government of India
Ministry of Corporate Affairs

5th Floor, "A" Wing, Shastri Bhavan,
Dr. R.P. Road, New Delhi-110001
Dated 02/08/2012

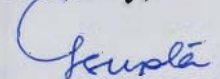
All the Regional Directors,
All the Registrar of Companies

Sub: **Filling of Balance Sheet and Profit and Loss Account by companies in Non-XBRL for accounting year commencing on or after 01.04.2011.**

Notification no. S.O-447 (E) dated 28.02.2011 on revised schedule VI is effective from 1st April 2011. The current year filing is based on revised schedule VI is due for filing. The revised form 23AC & ACA is under finalization and will be notified shortly on the MCA website.

All companies who are required to file non XBRL eform 23 AC & ACA as per revised schedule VI be allowed to file their financial statement without any additional fee/penalty upto 15th September 2012 or with in 30 days from the date of their AGM, which ever is later.

Yours faithfully,



Sanjay Kumar Gupta
(Deputy Director)