

**General Circular No: 39/2012**

No. 17/161/2012-CL-V

Government of India

Ministry of Corporate Affairs

5th Floor, "A" Wing, Shastri Bhawan,

Dr. R.P. Road, New Delhi – 110001

Dated 12.12.2012

All the Regional Directors,  
All the Registrar of Companies.

**Sub: Filing of Balance Sheet and Profit and Loss Account in eXtensible Business Reporting Language (XBRL) mode for the financial year commencing on or after 01.04.2011.**

Sir,

In continuation of the Ministry's General Circular Nos: 16/2012 dated 06.07.2012 and 34/2012 dated 25.10.2012 on the subject cited above, it is stated that the time limit to file the financial statements in the XBRL mode without any additional fee/penalty has been extended up to 15<sup>th</sup> January 2013 or within 30 days from the date of AGM of the company, whichever is later.

2. All other terms and conditions of the General Circular No: 16/2012 dated 06.07.2012 will remain the same.

Yours faithfully,



(Sanjay Kumar Gupta)  
Deputy Director

Copy to:

1. All Stakeholders, ICAI, ICSI, ICAI-CMA, Chambers of Commerce
2. PS to CAM
3. PS to Secretary, Additional Secretary, JS (R), JS (M)