

General Circular No. 43/2012

52/17/CAB-2011
Government of India
Ministry of Corporate Affairs
Cost Audit Branch

'B-1' Wing, 2nd Floor,
Paryavaran Bhawan,
CGO Complex, Lodhi Road,
New Delhi – 110 003

Dated the December 26, 2012

To,

The President,
Institute of Cost Accountants of India,
12, Sudder Street,
Kolkata – 700 016

Subject: Filing of Cost Audit Report and Compliance Report in the eXtensible Business Reporting Language (XBRL) mode.

Sir,

In continuation of MCA's General Circular Nos. 8/2012 dated May 10, 2012 [as amended on June 29, 2012] and 18/2012 dated July 26, 2012, it has been decided that all cost auditors and the companies concerned are allowed to file their Cost Audit Reports and Compliance Reports for the year 2011-12 [including the overdue reports relating to any previous year(s)] with the Central Government in the XBRL mode, without any penalty, within 180 days from the close of the company's financial year to which the report relates or by January 31, 2013, whichever is later. The Institute is requested to circulate this for the information of all concerned.

(B.B.Goyal)
Adviser (Cost)
Tel: 011-24366005

Copy to:

1. E-Governance Cell, Ministry of Corporate Affairs, Shastri Bhavan, New Delhi with a request to upload this circular on the MCA's website.
2. All Regional Directors / Registrars of Companies
3. PS to CAM
4. PS to Secretary / Additional Secretary
5. PS to Joint Secretary (R) / Joint Secretary (M) / DII (UCN) / Economic Adviser