

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 8th March, 2018

G.S.R. 213(E) .— In exercise of the powers conferred by sub-sections (1) and (2) of section 469 read with section 398 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2015, namely:—

1. Short title and commencement.—(1) These rules may be called the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Amendment Rules, 2018.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2015, rule 3, shall be numbered as sub-rule (1) of rule 3 and after sub-rule (1) as so numbered, the following sub-rules shall be inserted, namely:—

“(2) The companies which have filed their financial statements under sub-rule (1) shall continue to file their financial statements and other documents though they may not fall under the class of companies specified therein in succeeding years.

(3) The companies which have filed their financial statements under the erstwhile rules, namely the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2011, shall continue to file their financial statements and other documents as prescribed in sub-rule (1) though they do not fall under the class of companies specified therein.”.

[F. No. 1/19/2013 –CL V]

K.V.R. MURTY, Jt. Secy.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* notification number S.O. 692 (E), dated the 9th September, 2015 and was lastly amended *vide* notification number G.S.R. 1480 (E), dated the 4th December, 2017.