

F. No. 01/19/2013-CL-V (Pt.)  
Government of India  
Ministry of Corporate Affairs

5th Floor, A Wing, Shastri Bhawan,  
Dr. R.P. Road, New Delhi - 110001  
Dated:- 26<sup>th</sup> October, 2017

To

All Regional Directors,  
All Registrar of Companies,  
All stakeholders


Sub: Relaxation of additional fees and extension of last date of filing of AOC-4 XBRL E-Forms using Ind AS under the Companies Act, 2013 - reg.

Sir,

All companies required to prepare or voluntarily preparing their financial statements in accordance with Companies (Indian Accounting Standards) Rules, 2015 for financial year 2016-2017 are required to file their statements only in XBRL format. The draft taxonomy for Ind AS has been uploaded since 30.06.2017 in order to enable the stakeholders to familiarize themselves with the new requirements. The development of tools necessary for deployment of the taxonomy for XBRL filing is expected to be completed by 28.02.2018. It has, therefore, been decided to extend the last date for filing of AOC-4 XBRL for such companies for the financial year 2016-17 without additional fee till 31<sup>st</sup> March, 2018. The filing should be made by these companies accordingly when the Ind AS based XBRL taxonomy is deployed, for which a separate intimation would be given to all the stakeholders.

2. This issues with the approval of competent authority.

Yours faithfully,

  
(Sudhir Kapoor)  
Deputy Director

Copy to:-

1. E-Governance Cell.