

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
NOTIFICATION

New Delhi, dated the 31st May, 2023

G.S.R. (E).— In exercise of the powers conferred by sub-sections (1) and (3) of section 128, sub section (3) of section 129, section 133, section 134, sub-section (4) of section 135, sub-section (1) of section 136, section 137 and section 138 read with section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Accounts) Rules, 2014, namely:-

1. Short title and commencement.- (1) These rules may be called the Companies (Accounts) Second Amendment Rules, 2023.

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

2. In the Companies (Accounts) Rules, 2014, in rule 12, in sub-rule (1B), after the second proviso, the following proviso shall be inserted, namely:-

"Provided also that for the financial year 2022-2023, Form CSR-2 shall be filed separately on or before 31st March, 2024 after filing Form No. AOC-4 or Form No. AOC-4-NBFC (Ind AS), as specified in these rules or Form No. AOC-4 XBRL as specified in the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2015 as the case may be."

[F. No. 1/19/2013-CL-V-Part III]



Manoj Pandey,
Joint Secretary

Note : The principal rules were published in the Gazette of India Extraordinary, Part II, Section 3, Sub-Section (i) *vide* number G.S.R. 239(E), dated the 31st March, 2014 and was subsequently amended *vide* notifications number G.S.R. 723(E), dated the 14th October, 2014, G.S.R.37(E), dated the 16th January, 2015, G.S.R. 680(E), dated the 4th September, 2015, G.S.R. 742(E), dated the 27th July, 2016, G.S.R. 1371(E), dated the 7th November, 2017, G.S.R. 191(E), dated the 27th February, 2018, G.S.R.725(E), dated the 31st July, 2018, G.S.R. 803 (E), dated the 22nd October, 2019, G.S.R. 60 (E), dated the 30th January, 2020, G.S.R. 205(E), dated the 24th March, 2021, G.S.R.247(E), dated the 1st April, 2021, G.S.R. 107(E), dated the 11th February, 2022, G.S.R. 235(E), dated the 31st March, 2022, G.S.R. 407(E) dated the 31st May, 2022, G.S.R. 624(E), dated the 5th August, 2022 and G.S.R. 40(E), dated the 20th January, 2023.