

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 31st May, 2022

G.S.R. 407(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) Third Amendment Rules, 2022.

(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),-

(i) for the figures, letters and word “31st May, 2022”, the figures, letters and word “30th June, 2022”, shall be substituted;

(ii) after the proviso, the following proviso shall be inserted, namely:-

"Provided further that for the financial year 2021-2022, Form CSR-2 shall be filed separately on or before 31st March, 2023 after filing Form AOC-4 or AOC-4 XBRL or AOC-4 NBFC (Ind AS), as the case may be".

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

MANOJ PANDEY, Jt. Secy.

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 lastly amended, vide notification number G.S.R. 235(E), dated 31st March, 2022.