

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

MINISTRY OF CORPORATE AFFAIRS

Notification

New Delhi, dated the 30th November, 2012

G.S.R. 862(E) - In exercise of the powers conferred by clause (b) of sub-section (1) of section 642 read with clause (d) of sub-section (1) of section 209 of the Companies Act, 1956 (1 of 1956), the Central Government hereby makes the following rules to amend the Companies (Cost Accounting Records) Rules, 2011, namely:-

1. (1) These rules may be called the Companies (Cost Accounting Records) Amendment Rules, 2012.
(2) They shall come into force with effect from 2nd December, 2012.
2. In the Companies (Cost Accounting Records) Rules, 2011, -
 - (a) In rule 2,
 - (i) for clause (f), the following clause shall be substituted, namely:-

‘(f) “Form A-XBRL” means the form prescribed in these rules for filing compliance report and other documents with the Central Government in the electronic mode and in the manner prescribed under rule 6 of the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2011’;
 - (ii) for clause (g), the following clause shall be substituted, namely:-

‘(g) “Form-B” means the form of the compliance report and includes Annexure to the compliance report and further includes the data or information required to be filed with the Central Government in the manner prescribed under rule 6 of the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2011’;
 - (iii) for clause (n), the following clause shall be substituted, namely:-

‘(n) “Product or Activity Group” means the product or activity groups notified vide S.O. 1747(E), dated the 7th August, 2012’;
 - (b) For Form-A, the following Form shall be substituted, namely:-

FORM A-XBRL

[Pursuant to section 209(1)(d), 600(3)(b) of the Companies Act, 1956 and relevant Cost Accounting Records Rules, 2011]

Form for filing XBRL document in respect of compliance report and other documents with the Central Government

Note - All fields marked in * are to be mandatorily filled.

1.(a) *Corporate identity number (CIN) of company or foreign company registration number (FCRN) of the company

(b) Global location number (GLN) of company

2.(a) Name of the company

(b) Address of the registered office or of the principal place of business in India of the company

(c) *e-mail ID of the company

3. *Financial year covered by the compliance report From (DD/MM/YYYY) To (DD/MM/YYYY)

Attachments

1. *XBRL document in respect of compliance report

2. Optional attachment(s) - if any

List of attachments

Verification

- To the best of my knowledge and belief, the information given in this form and its attachments is correct and complete.
- I have been authorised by the Board of directors' resolution number dated (DD/MM/YYYY) to sign and submit this form.
- I am authorised to sign and submit this form.
- * It is confirmed that the attached XBRL document(s) are the XBRL converted copy(s) of the duly signed compliance report as required under Section 209(1)(d) and Section 600(3)(b) of the Companies Act, 1956 and the rules made thereunder. It is further confirmed that such document(s) have been prepared using the XBRL taxonomy as notified under Companies (Filing of documents and forms in eXtensible Business Reporting Language) Rules, 2011

To be digitally signed by

Managing Director or director or manager or secretary of the company (in case of Indian company) or authorised representative (in case of a foreign company)

* Designation

DIN of the director or Managing Director; or
Income-tax PAN of the manager or authorised representative; or
Membership number, if applicable or income-tax PAN of the secretary
(secretary of a company who is not a member of ICSI, may quote his/ her income-tax PAN)

* Cost accountant

* Whether in whole time employment or in practice Whole-time employment Whole-time practice

* Membership number of cost accountant

* Whether associate or fellow Associate Fellow

This eForm has been taken on file maintained by the Central Government through electronic mode and on the basis of statement of correctness given by the filing company

[F. No. 52/10/CAB-2010]

B.B.GOYAL
ADVISER (COST)

Note:- The principal notification was published in the Gazette of India, Extraordinary Part II, section 3, sub-section (i), vide G.S.R. 429(E), dated the 3rd June, 2011