

General Circular No. 3/2012

F.No. 17/160/2012 CL-V
Ministry of Corporate Affairs
Government of India

5th Floor, A wing, Shastri Bhawan
Dr. Rajendra. Pd. Road, New Delhi
Dated: - 28th September, 2012

All the Regional Directors,
All the Registrar of Companies

Sub: Filing of form 23B by statutory auditor for the accounting year
2012-13

Sir,

The Ministry had issued circular No. 14 of 2012 whereby the fees was imposed on filing of 23B as per schedule X of the Act. To ensure smooth filing of the forms 23AC (Non-XBRL) and 23ACA (Non-XBRL) , with the approval of the competent authority, the filing of e-form 23B is extended without any additional fees till 23/12/12 or due date of filing, whichever is later.

Yours faithfully



Sanjay Kumar Gupta
(Deputy Director)