

**General Circular No. 14/ 2017**

F.No. 01/34/2013 CL-V  
Government of India  
Ministry of Corporate Affairs

5<sup>th</sup> Floor, 'A' Wing, Shastri Bhawan,  
Dr. Rajendra Prasad Road, New Delhi-1

**Dated: 27/10/2017**

To  
All Regional Directors,  
All Registrar of Companies,  
All Stakeholders.

**Subject: Relaxation of additional fees and extension of last date of filing AOC-4 and AOC-4 (XBRL non-IndAS) under the Companies Act, 2013-reg.**

Sir,

The Ministry of Corporate Affairs has extended the date for filing of **AOC-4 (XBRL E-forms using Ind AS)** for the financial year 2016-2017 without additional fee till 31.03.2018 vide General Circular No.13/2017 dt 26.10.2017. Keeping in view the requests received from various stakeholders, for allowing extension of time for filing of financial statements for the financial year ended 31.03.2017 on account of various factors, it has been decided to extend the time for filing e-forms **AOC-4 and AOC-4 (XBRL non-IndAS) and the corresponding AOC-4 CFC e-forms upto 28.11.2017** without levying additional fee.

2. This issues with the approval of the competent authority.

Yours faithfully,

  
(KMS Narayanan)  
Assistant Director  
011-23387263

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1. Director (e-gov cell) MCA(HQ)
2. Guard file.