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THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(i)]

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 4th April, 2016

G.S.R. 397(E).—In exercise of the powers conferred by sub-sections (1) and (2) of section 469 read with section 398 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2015, namely:-

1. Short title and Commencement:- (1) These rules may be called the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Amendment Rules, 2016.

2. In the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2015, in rule 3, for the proviso, the following proviso shall be substituted, namely:-

“Provided that the companies in banking, insurance, power sector, non-banking financial companies and housing finance companies need not file financial statements under this rule.”.

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

AMARDEEP SINGH BHATIA, Jt. Secy.

Note.- The principal rules were notified vide notification number GSR 692(E) dated 09.09.2015.

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