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ABOUT THIS DOCUMENT

This Instruction Kit is designed as a step-by-step guide to assist the user in filling up the webform. This document provides references to law(s) governing the webform, guidelines to access the application, instructions to fill the webform at field level and important check points while filling up the webform along with other instructions to fill the webform.

User is advised to refer to the respective instruction kit for filing of each webform.

This document is divided into following sections:

Part I – Law(s) governing the webform

Part II– Accessing Form 23AC-XBRL application

Part III – Instructions to fill the webform

Part IV – Key points for successful submission

Click on any section link to refer to the particular section.

1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Section 220 of the Companies Act, 1956 and Rule 3 and 4 of the Companies (Filing of documents and forms in eXtensible Business Reporting Language) Rules, 2011.

1.1 Purpose of the webform

Form 23AC-XBRL aims to simplify the process for filing balance sheet and other documents in XBRL format by the company to the ROC. Certain companies are notified for filing their Balance sheet and Profit and Loss statement (including Schedules thereto, Notes to accounts), directors' report, Auditor report, etc. in XBRL format. For this purpose, Form 23AC-XBRL and Form 23ACA-XBRL are notified.

Filing of Form 23AC-XBRL and Form 23ACA-XBRL is compulsory in respect of the following class of companies:
• All Listed companies
• All companies which are subsidiaries of listed companies
• All companies having paid up capital of Rs. 5 crores and above
• All companies having a Turnover of Rs 100 crores or above
• All companies who have already filed their financials in XBRL mode w.r.t FY starting on or after 1st April 2011.

However, the above shall be mandatory only if type of industry selected in field number 7 i.e. "Type of industry [Commercial and Industrial (C&I)]" of the webform is 'Commercial and Industrial (C&I)' i.e. filing of XBRL shall be exempted and voluntary for the Banking company, Insurance company, Power company and Non-banking Financial Company (NBFC) registered with RBI.

The companies which are not mandatorily required to file financials under XBRL mode can also file voluntarily in XBRL format.

The companies shall convert their balance sheet and profit and loss account in the XBRL format by creating XBRL instance document. Such XBRL instance document shall then be validated from the MCA21 XBRL validation tool. After successful validation, the company shall attach the XBRL instance document to respective Form 23AC-XBRL and Form 23ACA-XBRL and submit the same on MCA portal.

1.2 Important Check Points while filling up the webform

- ✓ *Please read instructions and guidelines carefully before filling online application webforms.*
- ✓ *Please attach the required mandatory supporting documents in the specified format only.*
- ✓ *Please ensure that applicant is registered as a business user on the MCA portal.*
- ✓ *Please ensure that company is registered with MCA and has a valid CIN.*
- ✓ *Please note that the signing authority of the webform has a valid and non-expired/non-revoked DSC.*
- ✓ *Please ensure that the DSC of the signatory is registered on MCA portal against the DIN / PAN / Membership number as provided in the webform.*
- ✓ *Please note in case DIN is mentioned, it is an approved DIN and in case PAN / Membership number is mentioned, it is a valid PAN / Membership number.*
- ✓ *If the space within any of the fields is not sufficient to provide all the information, then additional details can be provided as an optional attachment to the webform.*

- ✓ *Please ensure that the DIN entered is an approved DIN.*
- ✓ *Please ensure PAN/membership number of Company Secretary (other than in Practice) or DIN of director/managing director or PAN of manager entered in signatory field is associated with the company as on the date of filing.*
- ✓ *Please ensure Certificate of practice number & Associate/fellow check is applicable for the company secretary (in whole time practice) certifying the webform and Membership number & Associate/fellow check is applicable for the Chartered Accountant/Cost Accountant (in whole time practice) certifying the webform.*
- ✓ *Please ensure authorized capital as on the date of filing should be greater than zero in case of listed company.*
- ✓ *Please note if validation for Form 23AC-XBRL for a given company in respect of the same financial year end date for which any Form 23AC/Form 23AC- XBRL has already been approved or pending for payment/approval, then validation of second Form 23AC-XBRL is not allowed. However, the same shall be allowed if found approved webform(s) was/were marked as 'Defective'.*
- ✓ *Please note if validation of any other annual filing webform (Form 20B/21A/23AC /66) is complete but the same is not filed and the user proceeds with the filing of the webform, the validation of other webforms shall be nullified and the system shall accept latest annual filing webform.*
- ✓ *Please ensure that the date of AGM, due date of AGM and extended due date of AGM (if any) are same as specified in other annual filing webform 20B/ 21A/ 66. For this purpose, latest webform 20B/ 21A/ 66 filed for the same financial year end date is considered. Webform marked as defective is not considered for this check.*
- ✓ *Please ensure practicing professional is not debarred.*
- ✓ *Please note status of the CIN is not strike off, Amalgamated, Converted to LLP, Converted to LLP and Dissolved, Dormant under Sec 455, Dissolved, Liquidated, Not available for eFiling, Under process of Strike off and Under Liquidation.*
- ✓ *Please note the instant document(s) attached in the webform have been successfully validated by XBRL validation tool available on the MCA21 portal and belong to the company filing the webform i.e. CIN of filing company in the instance document(s) is same as entered in the webform.*
- ✓ *Please note in case of attachment of XBRL instance document under first attachment option 'XBRL document in respect of balance sheet, schedules and notes thereto', director's report and auditor's report, the value selected in element "Nature of Report Standalone Consolidated" of the attached instance document should be 'Standalone'.*
- ✓ *Please note in case of attachment of XBRL instance document under second attachment option 'XBRL document in respect of consolidated balance sheet, schedules and notes thereto', director's report and auditor's report, the value selected in element 'Nature of Report Standalone Consolidated' of the attached instance document should be 'Consolidated'.*
- ✓ *Please note that the value in element 'Content of Report' in the attached instance document(s) is 'Balance sheet'.*

- ✓ *Please note that the date entered in element 'Date of End of Reporting Period' in the attached instance document(s) is same as date entered in field number 3 i.e. "Date of balance sheet as at .... (DD/MM/YYYY)" of the webform.*
- ✓ *Please note Form 23AC-XBRL and Form 23ACA-XBRL are linked webforms. No separate fee for webform 23ACA-XBRL and cover sheet filing is required as well as no separate SRN shall be generated for both.*

2 PART II – ACCESSING FORM 23AC-XBRL APPLICATION

2.1 Application Process for Form 23AC-XBRL

2.1.1 Initial Submission

2.1.1.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials[1]

STEP 3: Select “MCA services”

STEP 4: Select “Company e-Filing”

STEP 5: Navigate to the header “1956 forms”

STEP 6: Access “Form for filing Balance Sheet and other documents with the Registrar (Form 23AC)”

STEP 7: Enter CIN information[2]

STEP 8: Search CIN using the search option (optional)[3]

STEP 9: Select CIN from the dropdown option (optional)[4]

STEP 10: Fill up the application

STEP 11: Save the webform as a draft (optional)[5]

STEP 12: Submit the webform

STEP 13: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA)

STEP 14: Affix the DSC

STEP 15: Upload the DSC affixed pdf document on MCA portal

STEP 16: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the webform + 2 days, whichever is earlier, the SRN will be cancelled)

STEP 17: Acknowledgement is generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access Form 23AC-XBRL through search bar on MCA homepage (website search)[6]

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter CIN information[2]

STEP 5: Search CIN using the search option (optional)[3]

STEP 6: Select CIN from the dropdown option (optional)[4]

STEP 7: Fill up the application

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[1] In case Option 1 is selected, the user will have an option to either login immediately after accessing the MCA homepage, or login after selecting “Form for filing XBRL document in respect of balance sheet and other documents with the Registrar” in case the user is not already logged in.

[2] In case the user filling the webform is a company user then, CIN and company name will be auto populated based on the user id from which the user logs in.

[3] In case the user filling the webform is a Professional user, a search option will be provided on the page allowing the user to search for CIN basis name of company.

[4] In case the user filing the webform is any other business user, a dropdown option containing a list of all the CINs and corresponding company name for company’s where the user is associated shall be displayed.

[5] The option to save the webform as a draft shall be enabled once the user enters the CIN.

[6] In case Option 2 is selected, the user will have an option to either login immediately after accessing the MCA homepage or login after performing the website search.

STEP 8: Save the webform as a draft (optional)[5]

STEP 9: Submit the webform

STEP 10: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA)

STEP 11: Affix the DSC

STEP 12: Upload the DSC affixed pdf document on MCA portal

STEP 13: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the webform + 2 days, whichever is earlier, the SRN will be cancelled)

STEP 14: Acknowledgement is generated

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill 'Form 23AC-XBRL' at Field Level

Instructions to fill 'Form 23AC-XBRL' are tabulated below at field level. Only important fields that require detailed instructions are explained. Self-explanatory fields are not explained.

Field No.	Field Name	Instructions
1(a)	Corporate identity number (CIN) of company	i. In case of company users, CIN of company shall be pre-filled based on the user id. ii. In case of professional users, a search option shall be provided to search the CIN basis the company name. Either full name of the company or partial name can be used to search the company. iii. In case of other business users, a dropdown option is provided containing the list of CIN with which the user is associated.
2(a)	Name of the company	These fields shall be prefilled based on the CIN as entered in field number 1(a) i.e. "Corporate identity number (CIN) of company" and shall be non-editable.
2(b)	Address of the registered office of the company	
2(c)	e-mail ID of the company	
3	Date of balance sheet as at …. (DD/MM/YYYY)	Entered date shall be less than or equal to the current date and greater than or equal to 31st March 2011.
4	Whether the attached Balance sheet has been audited by the auditors	Option 'No' cannot be selected as it will restrict the filing of the webform.
5(b)	If yes, date of AGM (DD/MM/YYYY)	i. This field shall be displayed and mandatory if 'Yes' is selected in field number 5(a) i.e. "Whether annual general meeting (AGM) held". ii. Entered date shall be less than or equal to system date and greater than or equal to Balance Sheet date.
5(f)	If yes, due date of AGM after grant of extension (DD/MM/YYYY)	i. This field shall be displayed and mandatory if 'Yes' is selected in field number 5(e) i.e. "Whether any extension for financial year or AGM granted". ii. Entered date shall be greater than or equal to dates entered in field number 3 i.e. "Balance sheet date" and field number 5(c) i.e. "Due date of AGM".
6	Whether schedule VI of the Companies Act, 1956 is applicable	Option 'Yes' to be selected else filing of the webform shall be restricted.
9(a)	In case of a government company, whether Comptroller and Auditor General of India (CAG of India) has commented upon or supplemented the audit report	i. This field shall be displayed and mandatory only in case of Government company. ii. Option 'No' cannot be selected if company is a government company.

Field No.	Field Name	Instructions
	under section 619(4) of the Companies Act, 1956	
9(b)	Provide details of comment(s) or supplement(s) received from CAG of India	These fields shall be displayed and mandatory in case 'Yes' is selected in field number 9(a) i.e. "In case of a government company, whether Comptroller and Auditor General of India (CAG of India) has commented upon or supplemented the audit report under section 619(4) of the Companies Act, 1956".
9(c)	Director's reply(s) on comments received from CAG of India	
9(d)	Whether CAG of India has conducted supplementary or test audit under section 619(3)(b)	This field shall be displayed and mandatory only in case of Government company.
	Attachments	The user is required to provide the attachments either in pdf or .jpg format. All the attachments shall be up to 10 MB.
(1)	XBRL document in respect of balance sheet, schedules, notes thereto, director's report and auditor's report	The user shall upload this attachment on mandatory basis.
(2)	XBRL document in respect of consolidated balance sheet, schedules, notes thereto, director's report and auditor's report	This attachment shall be uploaded on mandatory basis if 'Yes' is selected in field number 8 i.e. "Whether consolidated balance sheet is also being filed".
(3)	Statement of subsidiaries as per section 212 (To be attached in respect of foreign subsidiaries)	The user shall upload this attachment on optional basis.
(4)	Statement of the fact and reasons for not adopting balance sheet in the annual general meeting (AGM)	This attachment shall be uploaded on optional basis if date is not entered in field number 5(d) i.e. "Date of AGM in which accounts are adopted by shareholders …. (DD/MM/YYYY)".
(5)	Statement of the fact and reasons for not holding the AGM	This attachment shall be uploaded on mandatory basis if 'No' is selected in field number 5(a) i.e. "Whether annual general meeting (AGM) held".
(6)	Approval letter for extension of financial year or AGM	This attachment shall be uploaded on mandatory basis if 'Yes' is selected in field number 5(e) i.e. "Whether any extension for financial year or AGM granted".
(7)	Supplementary or test audit report under section 619(3)(b)	This attachment shall be uploaded on mandatory basis if 'Yes' is selected in field number 9(d) i.e. "Whether CAG of India has conducted supplementary or test audit under section 619(3)(b)".
(8)	Corporate governance report, Management discussion and analysis and any other document	The attachment shall be uploaded on mandatory basis only in case of Listed company.

Field No.	Field Name	Instructions
(9)	Optional attachment(s) - if any	i. This field can be used to provide any other information. ii. Please note that the user has an option to upload up to five optional attachments.
	To be digitally signed by (Managing Director or director or manager or secretary of the company)	The webform shall be signed by a Managing Director or Director or Manager or Secretary of the company.
	Designation	Select the required designation from the dropdown
	DIN of the director or Managing Director; or Income-tax PAN of the manager; 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)	i. If "Designation" selected is 'Director' or 'Managing director', shall be an approved DIN. ii. If "Designation" selected is 'Manager', shall be Income tax PAN. iii. If "Designation" selected is 'Secretary' shall be Membership number or Income tax PAN.
	Chartered accountant (in whole-time practice), Cost accountant (in whole- time practice, Company secretary (in whole-time practice)	DSC shall not be allowed to affix unless the webform has been signed in respect of the other signatories.
	Whether associate or fellow	Select the relevant option.
	Membership number or certificate of practice number	Membership number is to be entered in case of ICAI (Chartered accountant (in whole- time practice) and ICWAI (Cost accountant (in whole- time practice) and certificate of practice number is to be entered in case of ICSI (Company secretary (in whole-time practice).

3.2 Other instructions to fill 'Form 23AC-XBRL'

Buttons	Particulars
Choose File	i. Click the "Choose File" button to browse and select a document that is required to be attached as a supporting to Form 23AC-XBRL. ii. All attachments should be uploaded in ***pdf or .jpg format.*** The total size of the document being submitted can be **up to 10 MB**. iii. The user has an option to attach multiple files as attachments within the webform.
Remove	The user has an option to remove files from the attachment section using the "Remove" option provided against each attachment.
Download	The user has an option to download the attached file(s) using the "Download" option provided against each attachment.
Save	i. Click on "Save" button for saving the application in a draft form at any given point in time prior to submitting the webform. ii. The "Save" option will be enabled only after entering the ***CIN.*** iii. This is an optional field. iv. On saving the webform, all the information filled in the webform will be saved and can be edited/updated till the time webform is submitted. v. The previously saved drafts can also be accessed (at a later point in time) using the application history functionality.
Submit	i. This is a mandatory field. ii. When the user clicks on the "submit" button the details filled in the webform are auto saved and the system verifies the webform. Incase errors are detected the user will be taken back to webform and all the relevant error messages shall be displayed. iii. In case at the submission of webform no errors are detected by the system the submission will be successful.

4 PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION

4.1 Fee rules

S#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1	Filing balance sheet and other documents in XBRL format	The Companies (Registration of Offices and Fees) Rules, 2014 (Refer Table 1 and Table 2 below)		Date of AGM or Due date of AGM whichever is earlier	30 days – Other than Producer Company 60 days- Producer Company

Fee payable is subject to changes in pursuance of the Act, or any rule or regulation made, or notification issued thereunder.

4.1.1 The Companies (Registration offices and Fees) Rules, 2014

Table 1

Normal filing fee

In case of company having share capital

S#	Contribution Amount (INR)	Normal Fee applicable (INR)
1	Less than 1,00,000	200
2	1,00,000 to 4,99,999	300
3	5,00,000 to 24,99,999	400
4	25,00,000 to 99,99,999	500
5	1,00,00,000 or more	600

In case of company not having share capital

Fee applicable (INR)
200

Table 2

Additional filing fees - Following table of additional fees shall be applicable for delays in filing of annual returns or balance sheet/financial statement under the Companies Act, 1956 or the Companies Act, 2013 beyond 30/06/2018:

S#	Period of delay	Fee applicable (INR)
1	Delay beyond period provided under Section 92(4) of the Act	100 per day
2	Delay beyond period provided under Section 137(1) of the Act	100 per day

In addition to the above, the following table of additional fees shall be applicable for delays in filing of belated annual returns or balance sheet/financial statement under the Companies Act, 1956 or the Companies Act, 2013 upto 30/06/2018:

S#	Period of delay	Fee applicable (INR)
1	Up to 30 days	2 times of normal fees
2	More than 30 days and up to 60 days	4 times of normal fees
3	More than 60 days and up to 90 days	6 times of normal fees
4	More than 90 days and up to 180 days	10 times of normal fees
5	More than 180 days	12 times of normal fees

4.2 Processing Type

Form 23AC-XBRL shall be processed in STP mode and shall be taken on record through electronic mode without any further processing. Ensure that all particulars in the webform are correct. There is no provision for resubmission of this webform.

4.3 Useful links

1. Link to access Form 23AC-XBRL: https://www.mca.gov.in/content/mca/global/en/mca/e-filing/companies-act-1956-forms/form-23ac-xbrl.html
2. FAQ's related to e-filing: https://www.mca.gov.in/bin/dms/getdocument?mds=cFUFEzUdS2er1unacUDRoQ%253D%253D&type=open
3. Payment and Fee related services: Payment
4. For detailed process in respect of XBRL filings: (XBRL)