Table of Contents

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:

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 (Filling of documents and forms in eXtensible Business Reporting Language) Rules, 2011.

1.1 Purpose of the webform

Form 23ACA-XBRL aims to simplify the process for filing profit & loss account 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 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 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 shall be an approved DIN. In case PAN / Membership number is mentioned, it shall be 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 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 and Associate/fellow check is applicable for the company secretary (in whole time practice) certifying the webform and membership number and Associate/fellow check is applicable for the Chartered Accountant/Cost Accountant (in whole time practice) certifying the webform.*
- ✓ *Please ensure CIN entered of the filing company is same as entered in linked Form 23AC-XBRL.*
- ✓ *Please ensure the date entered in field number 3(a) i.e. "Period of profit and loss account-To date" of the webform is same as date entered in field number 3 i.e. "Date of balance sheet as at…. (DD/MM/YYYY)" of webform 23AC-XBRL.*
- ✓ *Please ensure the option selected in field number 4 i.e. "Whether consolidated profit and loss account is being filed' of the webform is same as selected in field number 8 i.e. "Whether consolidated balance sheet is also being filed" of webform 23AC-XBRL.*
- ✓ *Please note if validation of Form 23ACA-XBRL for a given company in respect of the same financial year end date for which any Form 23ACA/ 23ACA- XBRL has already been approved or pending for payment/approval, then validation of second Form 23ACA-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 not filed and user proceeds with filing of the webform, the validation of other webforms shall be nullified and the system shall accept the latest annual filing webform.*
- ✓ *Please ensure practicing professional should not be debarred.*
- ✓ *Please ensure that the CIN status should not be 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 ensure 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) should be 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 profit and loss account, schedules and notes thereto", 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 profit and loss account, schedules and notes thereto", 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 'Profit and Loss Statement'.*

- ✓ *Please note that the dates entered in elements "Date of Start of Reporting Period" and "Date of End of Reporting Period" in the attached instance document(s) are same as dates entered in field number 3(a) i.e. "Period of profit and loss account- From...*(DD/MM/YYYY)*" and "To...*(DD/MM/YYYY)*" respectively of the webform.*
- ✓ *Please note Form 23ACA-XBRL can be filed only after submission of Form 23AC-XBRL. 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 23ACA-XBRL APPLICATION

2.1 Application Process for Form 23ACA-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" and further select "E-Filing"

STEP 4: Select "Company Forms Download" module

STEP 5: Navigate to the header "1956 forms"

STEP 6: Access "Form for filing XBRL document in respect of Profit and Loss account and other documents with the Registrar (Form 23ACA-XBRL)"

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 updated 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: Acknowledgement is generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access Form 23ACA-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

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

STEP 9: Submit the webform

---

[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 Profit and Loss account 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 10: SRN is updated 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: Acknowledgement is generated

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

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

Instructions to fill 'Form 23ACA-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 prefilled 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	The value in these fields shall be prefilled based on the CIN 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	
3(a)	Period of profit and loss account From …….. (DD/MM/YYYY)	The date entered in this field shall be less than 1.04.2014.
	To ……. (DD/MM/YYYY)	The date entered in this field shall be greater than or equal to date entered in field number 3(a) i.e. "Period of profit and loss account From …….. (DD/MM/YYYY)" and difference between the two dates shall not be greater than 18 months.
5	Whether Schedule VI of the Companies Act, 1956 is applicable	The option 'No' cannot be selected in these fields.
7	Whether the attached annual accounts have been audited by the auditors	
	Attachments	The user is required to provide the attachments either in pdf or .jpg format. All the attachments shall be up to 2MB.
(1)	XBRL document in respect of profit and loss account, schedules and notes thereto	The document shall be uploaded on mandatory basis.
(2)	XBRL document in respect of consolidated profit and loss account, schedules and notes thereto	The document shall be uploaded in case 'Yes' is selected field number 4 i.e. "Whether consolidated profit and loss account is being filed".
(3)	XBRL document in respect of consolidated profit and loss	The document shall be uploaded on optional basis.

Field No.	Field Name	Instructions
	account, schedules and notes thereto	
(4)	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 managing director or director or manager or secretary of the company.
	Designation	
	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 'Director' or 'Managing Director' is selected, approved DIN shall be entered. ii. If 'Manager' is selected, Income-tax PAN shall be entered. iii. If 'Secretary' is selected, Membership number or PAN shall be entered.
	Certificate by Practicing Professional Chartered accountant (in whole-time practice) Cost accountant (in whole-time practice) Company secretary (in whole-time practice)	The professional shall not be allowed to sign the webform unless it has been signed in respect of the other signatories in the webform.
	Whether associate or fellow	Select the relevant option.
	Membership number or certificate of practice number	Membership number shall be entered in case of ICAI (Chartered accountant), ICWAI (Cost accountant) and Certificate of practice number shall be entered in case of ICSI (Company secretary).

3.2 Other instructions to fill 'Form 23ACA-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 23ACA-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 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

This section is not applicable.

4.2 Processing Type

Form 23ACA-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. Linked to Form 23 AC XBRL, 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)