

MCA vide its notification dated 31.12.2024 has implemented Companies (Accounts) Second Amendment Rules, 2024.

By this notification, E-Form CSR-2 for the FY 2023-24 must be filed separately on or before March 31, 2025 (which was 31.12.2024 previously), after filing the specified forms AOC-4 or AOC-4-NBFC (Ind AS) or AOC-4 XBRL.

Source: MCA notification dated 31.12.2024





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