

**Government of India
Ministry of Finance
Department of Revenue**

**RAJYA SABHA
UNSTARRED QUESTION NO. 2321
TO BE ANSWERED ON TUESDAY, DECEMBER 06, 2016
AGRAHAYANA 15, 1938 (SAKA)**

COMPANIES ATTACHING IMPERMISSIBLE AND ILLEGIBLE DOCUMENTS DURING ANNUAL FILING

2321 VIVEK GUPTA:

- (a) whether Government has found any cases where companies put blank pages or any other impermissible and illegible documents instead of Financial Statements and other required documents in Annual filing;
- (b) if so, the details of such cases in past three fiscal years, details year-wise; and
- (c) the details of the action taken against these companies in past three fiscal years?

**ANSWER
MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SANTOSH KUMAR GANGWAR)**

(a) to (c): The Annual Filings by the companies comprise of Annual Financial Statements and Annual Returns. In respect of large companies the MCA-21 System prescribes filing of Annual Financial Statements in Extensible Business Reporting Language (XBRL) Mode after due validation and system enabled pre-scrutiny and as such there is no attachment of Financial Statements required to be filed by these companies. In case of rest of the companies, the filing of Annual Reports and returns are required to be certified by a Director and/or a certified professional. There has been no instance reported where companies have filed blank pages or illegible documents instead of filing of Annual Financial Statements and Annual Returns during the last three fiscal years.
