

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

**LOK SABHA  
STARRED QUESTION NO. 13  
ANSWERED ON MONDAY, THE 18<sup>th</sup> NOVEMBER, 2019  
KARTIKA 27, 1941 (SAKA)**

**AMENDMENT TO COMPANIES RULES**

**QUESTION**

**\*13. SHRI P.V. MIDHUN REDDY:**

**Will the Minister of CORPORATE AFFAIRS  
be pleased to state:**

कारपोरेट कार्य मंत्री

**(a) whether the Government has recently made further amendments to the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2015; and**

**(b) if so, the details thereof and the reasons therefor?**

**ANSWER**

**THE MINISTER OF FINANCE AND  
CORPORATE AFFAIRS**

वित्त और कारपोरेट कार्य मंत्री

**(SMT. NIRMALA SITHARAMAN)**

(श्रीमती निर्मला सीतारामन)

**(a) & (b):- A statement is laid on the Table of the House.**

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**STATEMENT REFERRED TO IN REPLY TO PARTS (a) & (b) OF THE STARRED QUESTION NO. 13 FOR ANSWER IN LOK SABHA ON 18.11.2019**

**(a) & (b):- The Ministry vide Notification No. G.S.R. 794 (E), dated 15.10.2019 has amended the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2015 to amend the Annexure III relating to costing taxonomy to cater to the amendments made on 15.10.2019 in the Companies (cost records and audit) Rules, 2014 due to implementation of GST and revision of connected forms i.e. CRA-1 (Particulars relating to the items of Costs to be included in the Books of Accounts) and CRA-3 (Form of Cost Audit Report).**

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