

# Companies (Acceptance of Deposits) Second Amendment Rules, 2015

**Government of India**  
**Ministry of Corporate Affairs**  
**Notification**

New Delhi dated, 15th September, 2015

G.S.R. – (E). – In exercise of the powers conferred by sections 73 and 76 read with subsection (1) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Acceptance of Deposits) Rules, 2014, namely:

1. (1) These rules may be called the Companies (Acceptance of Deposits) Second Amendment Rules, 2015

(2) They shall come into force on the date of their Publication in the Official Gazette.

2. In the Companies (Acceptance of Deposits) Rules, 2014 (hereinafter referred to as said rules), in rule 2, in sub-rule (1), in clause (c), for sub-clause (viii), the following shall be substituted, namely:-

“(viii) any amount received from a Person who, at the time of the receipt of the amount, was a director of the company or a relative of the director of the Private Company.

Provided that the director of the company or relative of the director of the private company, as the case may be, from whom money is received, furnishes to the company at the time of giving the money, a declaration in writing to the effect that the amount is not being given out of funds acquired by him by borrowing or accepting loans or deposits from others and the company shall disclose the details of money so accepted in the Board’s report;.

3. In the said rules, in rule 3, -

(a) for the words “paid-up share capital and free reserves”, wherever they occur, the words “Paid-up share capital, free reserves and securities premium account” shall be substituted;

(b) in sub-rule (8), in the Table, for item (e) and entries relating thereto the following shall be substituted, namely:-

“(e) Brickwork Ratings India Pvt Ltd (Brickwork) – BWR FBBB”.

[File No 1/8/2013-CL-V]

Amardeep Singh Bhatia  
Joint Secretary

## **MCA releases XBRL taxonomy for filing financial statements and Cost Audit Report under CA 2013**

The Ministry of Corporate Affairs has issued a notification no. G.S.R.(E) dated 9<sup>th</sup> September, 2015 w.r.t Companies (Filing of documents and forms in XBRL) Rules, 2015 which shall come into force from the date of publication in the official gazette.

The financial statements in Form AOC-4 and the cost audit report in Form CRA-4 are required to be filed with the Registrar in XBRL mode, if applicable.

The class of companies are also defined in the notification which are required to file the same in the XBRL mode.

To download the taxonomies and access the related complete notifications and forms, please click on the below provided links.

[Form AOC-4 \(Form for filing Financial Statements\)](#)

[Form CRA-4](#)

[Annexure II Main Taxonomy V2 \(1\)](#)

[Annexure III Costing Taxonomy 2015 \(1\)](#)