

MCA vide its notification dated 02.06.2023 has implemented Companies (Accounts) Second Amendment Rules, 2023.

By this notification, Form CSR-2 must be filed separately on or before March 31, 2024, after filing the specified forms AOC-4 or AOC-4-NBFC (Ind AS) or AOC-4 XBRL.

Source: MCA notification dated June 02, 2023

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