

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 12<sup>th</sup> June, 2015

G.S.R..... (E).- In exercise of the powers conferred by sub-sections (1) and (2) of section 469 and section 148 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (cost records and audit) Rules, 2014, namely:-

- (1) These rules may be called the Companies (cost records and audit) (Amendment) Rules, 2015.  
(2) They shall come into force from the date of their publication in the official Gazette.
- In the Companies (cost records and audit) Rules, 2014, in the Annexure, for Forms CRA-2 and CRA-4, the following forms shall respectively be substituted, namely:-

**"FORM - CRA-2**

*(Pursuant to sub-rule (2) of rule 6  
and sub-rule (3A) of rule 6)*

**Form of intimation of  
appointment of cost auditor  
by the company to Central  
Government**

Form language    ☐ English    ☐ Hindi

**Note: Refer the instruction kit for filing the form. All fields marked in \* are to be mandatorily filled.  
IN CASE OF REVISED CRA-2, ALL THE DETAILS MUST BE FILLED AFRESH.**

- (a) \*Corporate identity number (CIN) or foreign company registration number (FCRN) of the company  **Pre-fill**

(b) Global location number (GLN) of company
- (a) Name of the company

(b) Address of the registered office or of the principal place of business in India of the company

(c) \*e-mail ID of the company

(d) \*Phone (with STD code)  -

(e) \*Nature of intimation of appointment of cost auditor(s)

(f) (i) \*SRN of CRA-2/23C filed earlier for appointment of cost auditor(s) for the current Financial Year

(ii) \*Number of such auditor(s) whose place of office is vacated

(iii) Particulars of the auditor(s) whose place of office is vacated

I

(i) \*Firm registration number(FRN) of the Cost auditor/Cost Auditor's firm/LLP

(ii) \*Name of the Cost Auditor/Cost Auditor's firm/LLP

(iii) \*Date of casual vacancy

(iv) \*Reason of casual vacancy

3. \*Product(s)/ Service(s) to which Cost Audit relates

- (a) Number of Industries/Sectors/Products/Services (CETA Heading Level, wherever applicable as per rules) covered under regulated sectors
- Details of such industries/sectors/products/services

Industries/sectors/products/services	CETA heading (wherever Applicable)	No. of tariff items/ Products/ services
<input type="text"/>	<input type="text"/>	<input type="text"/>

- (b) Number of Industries/Sectors/Products/Services (CETA Heading Level, wherever applicable as per rules) covered under non-regulated sectors
- Details of such industries/sectors/products/services

Industries/sectors/products/services	CETA heading (wherever Applicable)	No. of tariff items/Products/ services
<input type="text"/>	<input type="text"/>	<input type="text"/>

4. \*Details of all the cost auditor(s) appointed

\*Number of cost auditor(s)

- I. (a) \*Category of the auditor ☐ Individual ☐ Partnership firm ☐ Limited liability partnership (LLP)

(b) (i) \*Membership number of the Cost Auditor/ member representing the Cost Auditor's Firm/LLP

(ii) \*Name of the Cost Auditor/ member representing the Cost Auditor's Firm/LLP

(iii) \*Firm Registration Number(FRN) of the Cost Auditor/Cost Auditor's firm/LLP

(iv) \*Name of the Cost Auditor's firm/LLP

(c) (i) Address \*Line I

Line II

(ii) \*City

(iii) \*State

(iv) \*Country

(v) \*Pin Code

(vi) \*e-mail ID of the firm or member

(d) \*Date of the board meeting in which cost auditor was appointed  (DD/MM/YYYY)

(e) \*Type of appointment

☐ Original ☐ Appointment due to casual vacancy ☐ Appointment for new products/services/location

(f) \*Scope of audit of the cost auditor/firm/LLP

5. \*Financial year to be covered under the cost audit

From  (DD/MM/YYYY) To  (DD/MM/YYYY)

6. (a) \*Is there any change in cost auditor(s) appointed, from the previous financial year ☐ Yes ☐ No ☐ Not applicable

(b) \*Mention the Firm Registration number(s) and name of the previous cost auditor(s) which has not been reappointed.

(c) \*Reasons for change

(d) \*Whether the previous cost auditor(s) has/have been informed about the change ☐ Yes ☐ No



## Attachments

- (1) \*Copy of Board resolution of the company  
(2) Optional attachment, if any.

Attach

Attach

### List of attachments

Remove Attachment

## Declaration

I am authorized by the Board of Directors of the Company vide resolution number\*   
dated \*  to sign this form and declare that all the requirements of Companies Act, 2013  
and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have  
been complied with. I also declare that all the information given herein above is true, correct and complete  
including the attachments to this form and nothing material has been suppressed.

\*To be digitally signed by

DSC BOX

\*Designation

\*Director identification number of the director; or PAN of the  
Manager or CEO or CFO or authorized representative;  
or Membership number of the Company Secretary

**Note: Attention is drawn to provisions of sections 448 and 449 of the Companies Act, 2013 which provide for  
punishment for false statement / certificate and punishment for false evidence respectively.**

Modify

Check Form

Prescrutiny

Submit

This e-form has been taken on file maintained by the Central Government through electronic mode and on the  
basis of statement of correctness given by the company.

# FORM - CRA-4

(Pursuant to sub-rule (6) of rule 6)

Form for filing Cost Audit Report with the Central Government

Form language ☐ English ☐ Hindi

Note: Refer the instruction kit for filing the form. All fields marked in \* are to be mandatorily filled.

1. (a) \*Corporate identity number (CIN) or foreign company registration number (FCRN) of the company  **Pre-fill**
- (b) Global location number (GLN) of company
2. (a) Name of the company
- (b) Address of the registered office or of the principal place of business in India of the company
- (c) \*e-mail ID of the company
- (d) \* SRN of 23C/ CRA-2 filed for appointment of Cost Auditor(s)  **Pre-fill**
3. (a) \* Financial year for which cost auditor was initially appointed  
From  (DD/MM/YYYY) To  (DD/MM/YYYY)
- (b) \*Whether any change in Financial Year Yes ☐ NO ☐
- (c) \*Changed Financial Year for which report is being filed From  DD/MM/YYYY To  DD/MM/YYYY
- (d) \*Date of Board of Directors meeting in which Annexure to the cost audit report was approved  DD/MM/YYYY
4. (a) \*State number of Industries/ Sectors/ Product(s)/ Service(s) (CETA heading level, wherever applicable as per Rules) for which the Cost Audit Report is being submitted
- (i) Regulated
- (ii) Non-Regulated
- (b) Details of such Industries/ Sectors/ product(s)/ service(s) of the company
- (i) Details of such industries/sectors/products/services under regulated sectors

Industries/sectors/products/services	CETA heading (wherever Applicable)	No. of tariff items/Products/ services

(ii) Details of such industries/sectors/products/services under non-regulated sectors

Industries/sectors/products/services	CETA heading (wherever Applicable)	No. of tariff items/Products/ services

5 (a) \*State number of Industries/ Sectors/ Product(s)/ Service(s) (CETA heading level, wherever applicable as per Rules) not covered in the Cost Audit Report

(i) Regulated

(ii) Non-Regulated

(b) (i) Details of such Industries/ Sectors/ product(s)/ service(s) of the company under regulated sector

Industries/sectors/products/services	CETA heading (wherever Applicable)	No. of tariff items/Products/ services

(b) (ii) Details of such Industries/ Sectors/ product(s)/service(s) of the company under non-regulated sector

Industries/sectors/products/services	CETA heading (wherever Applicable)	No. of tariff items/Products/ services

6 Details of the cost auditor(s) appointed

\*Number of cost auditor(s) appointed

(a) \*Category of the auditor ☐ Individual ☐ Partnership firm ☐ Limited liability partnership (LLP)

(b) (i) \*Membership number of the cost auditor or member representing the cost auditor's firm/LLP

(ii) \* Name of the Cost Auditor/ member representing the Cost Auditor's Firm/LLP

(iii) \* Firm registration number(FRN) of the Cost Auditor/Cost Auditor's firm/LLP

(iv) \*Name of the Cost Auditor's firm/LLP

(c) (i) Address \*Line I

Line II

(ii) \*City

(iii)\*State

(iv) Country

(v) \*Pin Code



(vi) \*e-mail ID of the firm or member

(d) \*Date of the board meeting in which cost auditor was appointed

(DD/MM/YYYY)

(e) \*Type of appointment    o Original    o Appointment due to casual vacancy o Appointment for new products/services/locations

(f) \*Scope of audit of the cost auditor/firm/LLP

(g) \*Date of receipt of copy of cost audit report by the company

(DD/MM/YYYY)

7. (a) \*Whether the cost auditor's report has been qualified

Yes

☐

No ☐

If yes, please state

(b) \*Whether cost auditor's report has any reservations

Yes

☐

No ☐

If yes, please state

(c) \*Whether cost auditor's report has any adverse remarks

Yes

☐

No ☐

If yes, please state

(d) \*Whether the cost auditor's report contain any observations or suggestions

Yes

☐

No ☐

If yes, cost auditor's observations/ suggestions

## Attachments

- (1) \*XBRL document in respect of the cost audit report and Company's information and explanations on every Qualification and reservation contained therein

Attach

- (2) Optional attachment, if any.

Attach

## List of attachments

Remove Attachment

## Declaration

To the best of my knowledge and belief, the information given in this form and its attachments is correct and complete

I have been authorised by the Board of Director's resolution number

dated

(DD/MM/YYYY)

to sign and submit the application.

It is confirmed that the attached XBRL document(s) are the XBRL converted copy(s) of the duly signed cost audit report as required under Section 148(2) and company's information and explanations as required under Section 148(6) of the Companies Act, 2013 and the rules made thereunder. It is further confirmed that such document(s) have been prepared using XBRL taxonomy as notified by the Ministry of Corporate Affairs for this purpose.

**\*To be digitally signed by**

Director or Manager or CEO or CFO or Secretary of the company  
(in case of Indian company) or authorised representative  
(in case of Foreign company)

DSC BOX

\*Designation

\*Director identification number of the Director; or PAN of the Manager  
or CEO or CFO or authorized representative; or membership number  
of the Company Secretary

**Note: Attention is drawn to provisions of sections 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.**

Modify

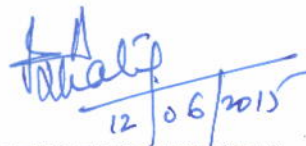
Check Form

Prescrutiny

Submit

This e-form has been taken on file maintained by the Central Government through electronic mode and on the basis of statement of correctness given by the company".

[F.No. 1/40/2013-CL-V]

  
12/06/2015

**AMARDEEP SINGH BHATIA,**  
**Joint Secretary to the Government of India**

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 425 (E), dated the 30<sup>th</sup> June, 2014 and amended vide number G.S.R. 01(E), dated the 31<sup>st</sup> December, 2014.