

5th Floor, 'A' Wing, Shastri Bhawan,

Dr. R.P. Road, New Delhi - 110001

Dated:- 24<sup>th</sup> October, 2019

To  
All Regional Directors,  
All Registrar of Companies,  
All stakeholders

Sub: Relaxation of additional fees and extension of last date of filing of CRA-4 (cost audit report) for FY 2018-19 under the Companies Act, 2013 - reg.

Sir,

With reference to subject cited above, an advisory was hosted on the website of the Ministry that:-

*"Costing Taxonomy 2019 to cater to the annual filing of CRA-4 (cost audit report) for FY 2018-19 is under development. The companies which are required to file CRA-4 (cost audit report) for FY 2018-19 are required to use Costing Taxonomy 2019 only. Those who have already filed CRA-4 (cost audit report) using the existing Costing Taxonomy 2015 for FY 2018-19 are NOT required to file afresh. However, those companies which are yet to file their Cost Audit Reports are requested to await deployment of Costing Taxonomy 2019 on MCA21 portal. Once the Costing Taxonomy 2019 is deployed, sufficient time would be given for filing CRA-4 without levying additional fee. Stakeholders may kindly take note and plan accordingly."*

2. In this regard, it is hereby informed that the Companies (cost records and audit) Amendment Rules, 2019 and Companies (Filing of Documents and Forms in Extensible Business Reporting Language), Amendment Rules, 2019 have been notified on 15.10.2019 and simultaneously the work of deployment of costing taxonomy 2019 is under process.

3. In view of above and the difficulties expressed by various stakeholders for extending the last date of filing of CRA-4 (cost audit report), it has been decided to extend the last date for filing of CRA-4 (cost audit report) for all eligible companies for the FY 2018-19, without payment of additional fee till 31<sup>st</sup> December, 2019.

4. It may be noted that the said extension is being given for the entire process starting from 'preparation of Annexures to the Cost Audit Report' to 'submission of Cost Audit Report by the Cost Auditor to the Company' and finally 'filing of Cost Audit Report by the Company with the Central Government'.

5. This issues with the approval of competent authority.

Yours faithfully,



(Atma Sah)

Deputy Director

Copy to:-

1. E-Governance Cell, MCA (HQ).....with a request to upload the same on MCA21 portal.
2. Guard File.