

File No: 17/52/2020-CL-V  
GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS

5<sup>th</sup> Floor, 'A' Wing Shastri Bhawan,  
Dr. R.P. Road, New Delhi  
Dated:- 10<sup>th</sup> September, 2020

To

All Regional Directors,  
All Registrars of Companies,  
All Stakeholders.

**Subject: Relaxation of additional fees and extension of last date of filing of CRA-4 (form for filing of cost audit report) for FY 2019-20 under the Companies Act, 2013 -reg.**

Sir/Madam,

Representations have been received from various stakeholders for extension of last date of filing of CRA-4 (form for filing of cost audit report) due to impact of COVID-19 pandemic.

2. In view of the extraordinary disruption caused due to the pandemic, it has been decided that if cost audit report for the financial year 2019-20 by the cost auditor to the Board of Directors of the companies is submitted by 30<sup>th</sup> November, 2020 then the same would not be viewed as violation of rule 6(5) of Companies (cost records and audit) Rules, 2014. Consequently, the cost audit report for the financial year ended on 31<sup>st</sup> March, 2020 shall be filed in e-form CRA-4 within 30 days from the date of receipt of the copy of the cost audit report by the company. However, in case a company has availed extension of time for holding Annual General Meeting then e-form CRA-4 may be filed within the timeline provided under the proviso to rule 6(6) of the Companies (Cost Records and Audit) Rules, 2014.

3. This issues with the approval of the competent authority.

Yours faithfully,



(Atma Sah)  
Deputy Director

Copy forwarded for information and necessary action to:-

1. E-Governance Section
2. Guard File.