



Instruction Kit for eForm CRA-4  
(Form for Filing cost Audit report with Central Government)

## Table of Contents

<b>About this Document</b> .....	2
<b>Part I – Law(s) Governing the eForm</b> .....	2
Purpose of the eForm .....	3
eForm Number as per Companies Act, 1956.....	3
<b>Part II – Instructions to fill the eForm</b> .....	4
Specific Instructions to fill the eForm CRA-4 at Field Level .....	4
Common Instructions to fill eForm.....	6
<b>Part III - Important Points for Successful Submission</b> .....	8
Fee Rules.....	8
Processing Type .....	8
Email .....	8
Annexure A.....	9

## Instruction Kit for eForm CRA-4 (Form for Filing cost Audit report with Central Government)

### About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This document provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm.

This document is divided into following sections:

[Part I – Laws Governing the eForm](#)

[Part II – Instructions to fill the eForm](#)

[Part III – Important Points for Successful Submission](#)

*Click on any section link to refer to the section.*

### Part I – Law(s) Governing the eForm

#### Rule Number(s)

eForm CRA-2 is required to be filed pursuant to section 148(6) of Companies Act, 2013 and rule 6(6) of the Companies (cost records and audit) Rules, 2014 which are reproduced for your reference.

#### **Section 148(6):**

A company shall within thirty days from the date of receipt of a copy of the cost audit report prepared in pursuance of a direction under sub-section (2) furnish the Central Government with such report along with full information and explanation on every reservation or qualification contained therein.

#### **Rule 6 (6):**

Every company covered under these rules shall, within a period of thirty days from the date of receipt of a copy of the cost audit report, furnish the Central Government with such report along with full information and explanation on every reservation or qualification contained therein, in form CRA-4 along with fees specified in the Companies (Registration Offices and Fees) Rules, 2014.

**Instruction Kit for eForm CRA-4**  
(Form for Filing cost Audit report with Central Government)

**Purpose of the eForm**

Every cost auditor appointed shall submit the cost audit report to company within one hundred eighty days from the closure of the financial year in form CRA-3. Further company shall submit that cost audit report to the Central Government along with full information and explanation on every reservation or qualification marked by auditor within thirty days from the date of receipt of cost audit report in form CRA-4.

**eForm Number as per Companies Act, 1956**

Eform 65.

Instruction Kit for eForm CRA-4  
(Form for Filing cost Audit report with Central Government)

## Part II – Instructions to fill the eForm

### Specific Instructions to fill the eForm CRA-4 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

S. No/ Section Name		Field Name	Instructions
1	a	Corporate Identity Number (CIN)	Enter the Valid CIN of the company. You may find CIN by entering existing registration number or name of the company on the MCA website.( <a href="http://www.mca.gov.in">www.mca.gov.in</a> )  Also the Company should be in Active status. Please check the status in Master data of the company available at MCA site.
1		Pre-fill button	Click the <b>Pre-fill</b> button. On clicking the button, system shall automatically display the name, registered office address, email id and phone number.
3	a	Financial year for which audit conducted	Enter the start and the end date of the financial year for which the audit is to be conducted.
3	b	Date of Board of Directors meeting in which Annexure to the cost audit report was approved	Enter the date in which the annexure to the cost audit report was approved
4	i	Company is engaged in production of	Select the radio button value if the company is engaged in single or multiple product/services.
4	ii	Company is covered under the below category(ies) requiring audit of the cost records	Enter the Number of products/ services covered under the category selected for which auditor is appointed
5	a	Details of product(s)/services(s) covered under different categories for which auditor(s) is/are appointed	Enter the details of products/ services covered under the category selected for which auditor is appointed such as <ul style="list-style-type: none"> <li>• Engaged in the production of goods in strategic sectors</li> <li>• Engaged in an industry regulated by a sectoral Regulator or any Ministry/Department of Central Government.</li> <li>• Operating in areas involving public interest</li> </ul>

**Instruction Kit for eForm CRA-4**  
(Form for Filing cost Audit report with Central Government)

S. No/ Section Name		Field Name	Instructions
			<ul style="list-style-type: none"> <li>Engaged in the production, import and supply or trading of medical devices</li> </ul>
6	i	Number of cost auditor(s) appointed as per form CRA-2	Enter the number of cost auditors to be appointed for the company as per eform CRA-2
6	ii	Number of cost audit reports received	Enter the number of cost audit reports received.
6	iii	In case the number of cost audit reports is less than the number of cost auditors appointed, then please specify the reasons	In case the number of cost audit reports received is less than the number of cost auditors appointed, the company needs to inform about this discrepancy.
6	I	Details of the cost auditor(s) appointed	Enter the details of each auditor appointed including details such as <ul style="list-style-type: none"> <li>Category of the auditor</li> <li>Membership number of the cost auditor or member representing the firm/LLP</li> <li>Name of the cost auditor or member representing the firm/LLP.</li> <li>Registration number of the firm/LLP</li> <li>Address of the auditor</li> <li>Email of the auditor</li> <li>Date of the board meeting in which the auditor was appointed.</li> </ul>
6	II a	Details of the cost audit report	Enter the details of the cost audit report such as the date of the receipt of cost audit report by company from cost auditor
6	b	Whether the cost auditor's report has been qualified)	Indicate if the cost auditor's report has been qualified. If yes is selected, enter the remarks.
6	c	Whether the cost auditor's report has any adverse remarks	Indicate if the cost auditor's report has any adverse remarks. If yes is selected, enter the remarks

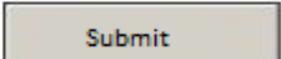
**Instruction Kit for eForm CRA-4**  
(Form for Filing cost Audit report with Central Government)

S. No/ Section Name		Field Name	Instructions
6	d	Whether the cost auditor's report contain any observations or suggestions	Indicate if the cost auditor's report has observations or suggestions . If yes is selected, enter the observations/suggestions.
<b>To be digitally signed by</b>		Declaration	Enter the serial number and date of board resolution authorizing the signatory to sign and submit the eForm.
		DSC	Ensure the eForm is digitally signed by the Director, Managing Director, Manager, CEO, CFO or Company Secretary. The person should have registered his DSC with MCA by using the following link ( <a href="http://www.mca.gov.in">www.mca.gov.in</a> ). If not already register, then please register before signing this form. Disqualified director should not be able to sign the form.
		DIN or Income-tax PAN or Membership number	<ul style="list-style-type: none"> <li>• In case the person digitally signing the eForm is a Director or Managing Director - Enter the approved DIN.</li> <li>• In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter valid income-tax PAN or DIN.</li> <li>• In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.</li> </ul>
<b>Attachments</b>		<ul style="list-style-type: none"> <li>• Cost Audit report</li> <li>• Optional attachment(s), if any</li> </ul>	

**Common Instructions to fill eForm**

Buttons	Particulars
Pre-Fill 	The <b>Pre-fill</b> button can appear more than once in an eForm. The button appears next to a field that can be automatically filled using the MCA database.  Click this button to populate the field.

Instruction Kit for eForm CRA-4  
(Form for Filing cost Audit report with Central Government)

Buttons	Particulars
	<p><b>Note:</b> You are required to be connected to the Internet to use the Pre-fill functionality.</p>
<p>Attach</p> 	<p>Click this document to browse and select a document that needs to be attached to the eForm. All the attachments should be scanned in pdf format. You have to click the attach button corresponding to the document you are making an attachment.</p> <p>In case you wish to attach any other document, please click the optional attach button.</p>
<p>Remove Attachment</p> 	<p>You can view the attachments added to the eForm in the <b>List of attachment</b> field.</p> <p>To remove any attachment from the eForm, select the attachment in the <b>List of attachment</b> field and click the <b>Remove attachment</b> button.</p>
<p>Check Form</p> 	<ol style="list-style-type: none"> <li>1. Click the <b>Check Form</b> button after, filling the eForm. System performs form level validation like checking if all mandatory fields are filled. System displays the errors and provides you an opportunity to correct errors.</li> <li>2. Correct the highlighted errors.</li> <li>3. Click the <b>Check Form</b> button again and. system will perform form level validation once again. On successful validations, a message is displayed “Form level pre scrutiny is successful”.</li> </ol> <p><b>Note:</b> The Check Form functionality does not require Internet connectivity.</p>
<p>Modify</p> 	<p>The Modify button is enabled, after you have checked the eForm using the <b>Check Form</b> button.</p> <p>To make changes to the filled and checked form:</p> <ol style="list-style-type: none"> <li>1. Click the <b>Modify</b> button.</li> <li>2. Make the changes to the filled eForm.</li> <li>3. Click the <b>Check Form</b> button to check the eForm again.</li> </ol>
<p>Pre scrutiny</p> 	<ol style="list-style-type: none"> <li>1. After checking the eForm, click the <b>Prescrutiny</b> button. System performs some checks and displays errors, if any.</li> <li>2. Correct the errors.</li> <li>3. Click the <b>Prescrutiny</b> button again. If there are no errors, a message is displayed “No errors found.”</li> </ol> <p>The <b>Prescrutiny</b> functionality requires Internet Connectivity. Please attach signatures before clicking on Prescrutiny.</p>
<p>Submit</p> 	<p>This button is disabled at present.</p>

### Part III - Important Points for Successful Submission

#### Fee Rules

S. No	Purpose of the form	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees		Remarks for Due Date
				Event Date	Time limit(days) for filing	
1.	Filing Cost Audit Report with the Central Government		<a href="#">The Companies (Registration offices and Fees) Rules, 2014</a>	Date of receipt of the cost audit report from cost auditor	30 days	

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

#### Processing Type

The eForm will be processed in STP mode and will be “Taken on Record” by the system. On processing of the eForm the details will be saved with MCA.

#### Email

When an eForm is registered by the authority concerned, an acknowledgement of the same is sent to the user in the form of an email at the end of the day to the email id of the company.

Annexure A

**The Companies (Registration of offices and Fees) Rules, 2014**

1. Fee for filing e-Forms or documents in case of company have share capital

Nominal Share Capital	Fee applicable
Less than 1,00,000	Rupees 200 per document
1,00,000 to 4,99,999	Rupees 300 per document
5,00,000 to 24,99,999	Rupees 400 per document
25,00,000 to 99,99,999	Rupees 500 per document
1,00,00,000 or more	Rupees 600 per document

2. Fee for filing e-Forms or documents in case of company not have share capital

Fee applicable
Rupees 200 per document

**Additional fee rules**

Period of delays	All forms
Up to 30 days	2 times of normal fees
More than 30 days and up to 60 days	4 times of normal fees
More than 60 days and up to 90 days	6 times of normal fees
More than 90 days and up to 180 days	10 times of normal fees
More than 180 days	12 times of normal fees

[Back](#)