

[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    
(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

- (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

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

\*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

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**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.**

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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