

F. No.01/40/2013-CL-V (Pt.I)
Government of India
Ministry of Corporate Affairs

5th Floor, A Wing, Shastri Bhawan,
Dr. R.P. Road, New Delhi-110001.
Dated:- 27th September, 2021

To,

The DGCoA,
The Cost Audit Branch,
All Regional Directors,
All Registrar of Companies,
All Stakeholders.

Sub:- Extension of last date of filing of Cost Audit Report to the Board of Directors under Rule 6(5) of the Companies (Cost Records and Audit) Rules, 2014-reg.

Sir/Madam,

Representations have been received from various stakeholders for extension of last date of filing of Cost Audit Report to the Board of Directors under Rule 6(5) of the Companies (Cost Records and Audit) Rules, 2014 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 2020-21 by the cost auditor to the Board of Directors of the companies is submitted by 31st October, 2021 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 31st March, 2021 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 got extension of time for holding Annual General Meeting under section 96(1) of the Act 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.



(Atma Sah)
Joint Director

Copy forwarded for information and necessary action to:-

- (i) E-Governance Section.
- (ii) Guard File.