Form 23D

S. No.		Detailed Instructions
		Please note the following – • Instructions are not provided for the fields which are self explanatory. • After the eForm has been filled, click the Pre scrutiny button to prescrutinise the eForm. If the eForm is not prescrutinised, it shall be rejected when you attempt to upload the eForm. • This eForm shall be taken on record through electronic mode without any processing at the Registrar of Companies office. Ensure that all particulars in the eForm are correct. There is no provision for resubmission of this eForm. • No attachment can be submitted through the addendum service in respect of this eForm.
		Refer the relevant provisions of the Companies Act, 1956, and rules made there under and General Circular No. 15/2011 [File No. 52/5/CAB-2011] dated 11.04.2011 with respect to the matter dealt in this eForm.
1	(a)	In case of an Indian company, enter 'Corporate Identity Number' (CIN). In case of a Foreign company, enter Foreign Company Registration Number (FCRN) of the company. You may find CIN/ FCRN by entering existing registration number or name of the company in the 'Find CIN/GLN' service at the MCA21 portal www.mca.gov.in
2	(a), (b)	Click the "Pre-fill" button. System will automatically display the name and registered office address of the company.
3	(a) to (c)	Enter valid Service Request Number (SRN) of approved Form 23C i.e. Application for appointment of Cost auditor to Central Government and click on "Pre-fill" button. System will automatically display the category of cost audit order, number of industries for which form is being filed, number of the Central Government's order directing cost audit, date of order and industry name based on SRN and Cost audit order number. Verify the system displayed details and in case there is any discrepancy, contact Cost Audit Branch, MCA, HQ.
4	(a) to (f)	**Details of the cost auditor:** In case the relevant Form 23C is filed on or after 01.05.2011, system will automatically display the category, Income-tax PAN, Name, Membership number, address and email ID of the cost auditor. In case of any change in address or email ID, enter the latest valid address or email ID as the case may be. In case relevant Form 23C is filed before 01.05.2011, the cost auditor details need to be entered. In case of Individual, Details will be validated from the records of Institute of Cost and Works Accountant of India (ICWAI). Ensure that the details being entered are updated as per ICWAI records. Ensure that the email ID of the cost auditor or cost auditor's firm is correct as all the future correspondence with the cost auditor will be sent to this email id only.
4	(g)	Select whether the cost auditor is subject to any disqualification u/s 233B (5) of the Companies Act, 1956. It is essential to ensure that the proposed cost auditor is not subject to any of the disqualification u/s 233B (5).
4	(h)	Select whether the appointment of cost auditor is within the limits specified in sub-section 1B of Section 224 It is essential to ensure that the appointment is within the limits specified u/s 224(1B) in case of public company.
4	(i)	Mention the scope of audit for the cost auditor as per the appointment letter. Provide the details in respect of the products, activities and units which are to be covered by the cost auditor as per the

		appointment letter.

5	(a),(b)	Enter the financial year to be covered by the cost auditor. Financial year start date shall not be allowed in cases it is greater than 31 March 2014
Attachments		• Copy of intimation received by cost auditor from the company is to be attached. • Any other information can be provided as an optional attachment.
Digital signature		The eForm should be digitally signed by the cost auditor. Enter the 'Membership Number' of cost auditor signing the eForm and select whether he/ she is an associate or fellow. In case category of auditor is 'Individual', then 'Membership Number' entered should be same as entered in field 5(d).
Pre scrutiny		After the check eForm is successful and required documents have been attached, pre-scrutinise the eForm. This is a mandatory step.

Common Instruction Kit

Buttons	Particulars
Pre-fill	When the user clicks the Pre-Fill button after entering the corporate identity number in eForm, the name and address is displayed by the system. This button may appear more than once in an eForm, and shall be required to be clicked for displaying the data pertaining to that field. You are required to be connected to the internet for pre-filling.
Attach	You have to click the attach button corresponding to the document you are making an attachment. In case you wish to attach any other document, please click the optional attach button.
Remove attachment	You can view the attachments added to eForm in the rectangle box provided next to the list of attachment. If the user wants to remove or delete any attachment, select the attachment to be removed and press the "Remove attachment" button.
Check Form	Once the form is filled up. The user is required to press the Check Form button. When this button is pressed form level validation is done such as, Whether all the mandatory fields are filled up or not. If an error is displayed after pressing the button the user is required to correct the mistake and again press the "Check Form" button. When all the form level validation is done. A message is displayed that "Form level pre scrutiny is successful". The Check Form is done without being connected to the internet.
Modify	"Modify" button gets enabled after the check form is done. By pressing this button the user can make the changes in the filled in form. If the user makes any change in the form again the user is required to press the "Check Form" button.
Pre scrutiny	The "Pre scrutiny" button gets enabled once check form is done. You are required to be connected to the Internet for pre scrutiny. On pre-scrutiny, the system level check is performed and if there are any errors, the same are displayed to the user. After correcting the pre scrutiny errors, attach the digital signature on the eForm in the signature field.
Upload eForm	Once the eForm is pre scrutinised, filled and signed, it is ready for uploading on the MCA21 portal. Login to the MCA21 portal with your user ID and password for uploading the eForm.

Note: User is advised to refer to eForm specific instruction kit.