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(Form of intimation of appointment of cost auditor by the company to 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

eForm CRA-2 is required to be filed pursuant to section 148(3) of The Companies Act, 2013 and rule 6(2) and 6(3A) of The Companies (cost records and audit) Rules, 2014 which are reproduced for your reference.

Section 148(3):

The audit under sub-section (2) shall be conducted by a Cost Accountant in practice who shall be appointed by the Board on such remuneration as may be determined by the members in such manner as may be prescribed:

Provided that no person appointed under section 139 as an auditor of the company shall be appointed for conducting the audit of cost records:

Provided further that the auditor conducting the cost audit shall comply with the cost auditing standards.

Explanation.—For the purposes of this sub-section, the expression “cost auditing standards” mean such standards as are issued by the Institute of Cost and Works Accountants of India, constituted under the Cost and Works Accountants Act, 1959, with the approval of the Central Government.

Rule 6 (2):

Every company referred to in sub-rule (1) shall inform the cost auditor concerned of his or its appointment as such and file a notice of such appointment with the Central Government within a period of thirty days of the Board meeting in which such appointment is made or within a period of one hundred and eighty days of the commencement of the financial year,

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whichever is earlier, through electronic mode, in form CRA-2, along with the fee as specified in Companies (Registration Offices and Fees) Rules, 2014.

Rule 6(3A)

Any casual vacancy in the office of a cost auditor whether due to resignation, death or removal, shall be filed by the Board of Directors within thirty days of occurrence of such vacancy and the company shall inform the Central Government in Form CRA-2 within thirty days of such appointment of cost auditor.

Purpose of the eForm

Every company covered under the Cost (record and audit) Rules, 2014 including all units and branches shall, in respect of each of its financial year commencing on or after the 1st day of April, 2014, maintain cost records as per the requirements of CRA-1. Further company covered under class of company require to appoint cost auditor shall appoint such cost auditor within one hundred and eighty days from the commencement of the financial year. It shall also inform the Central government about appointment of cost auditor within thirty days of the board meeting appointing cost auditor or within one hundred and eighty days of commencement of the financial year, whichever is earlier.

Any casual vacancy in the office of a cost auditor, whether due to resignation, death or removal, shall be filled by the Board of Directors within thirty days of occurrence of such vacancy and the company shall inform the Central Government in Form CRA-2 within thirty days of such appointment of cost auditor.

eForm Number as per Companies Act, 1956

eform 23C.

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Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm CRA-2 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 or FCRN of the company. You may find CIN or FCRN by entering existing registration number or name of the company on the MCA website. (www.mca.gov.in) Please check the status in Master data of the company available at MCA site.
1		Pre-fill button	Click the Pre-fill button. On clicking the button, system shall automatically display the name, registered office address, email id. In case there is any change in the email ID, you can enter the new valid email ID.
2	e	Nature of intimation of appointment of cost auditor(s)	Select the option as ‘Original’ in case company is filing the intimation for the first time for that particular financial year. In case there is any casual vacancy in the office of cost auditor(s) and company has appointed new auditor, then option shall be selected as ‘Filing for appointment of auditor due to casual vacancy’. If any transferee company acquires the Products/Services/Industries/locations of transferor company(ies) for which cost auditor(s) was/were appointed and the same is also continued to be the cost auditor for those/different category(ies) then intimation should be filed under the category ‘Filing due to amalgamation or demerger’. In case of any errors in the form already filed or any change in the scope of cost auditor(s) whether due to any addition/deletion of products/Services/Industries/locations then the intimation shall be filed under the category ‘Others’.
	f (i)	SRN of CRA-2/23C filed earlier for appointment of cost auditor(s) for the current Financial Year	Enter the approved SRN of latest form CRA-2/23C filed for appointment of cost auditor(s) in regard to the same financial year. This is required in case purpose of filing the intimation is other than ‘Original’.

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S. No/ Section Name	Field Name	Instructions	
	f (ii)	Number of such auditor(s) whose place of office is vacated	Enter the number of such cost auditor(s) whose place of office is vacated in the company. This shall be required only if nature of intimation of appointment of cost auditor(s) is 'Filing for appointment of auditor due to casual vacancy'.
	f (iii)	Particulars of the auditor(s) whose place of office is vacated	Based on the number entered above for number of cost auditors whose place of office is vacated, the required blocks for capturing Particulars of the auditor(s) whose place of office is vacated will be generated. In each block, information about unique auditors whose place of office is vacated, need to be filled in.
	f (iii) (i)	Firm registration number (FRN) of the Cost auditor/Cost Auditor's firm/LLP	Enter the Firm registration number (FRN) of the Cost auditor/Cost Auditor's firm/LLP. This number should be unique for each auditor.
	f (iii) (ii)	Name of the Cost Auditor/Cost Auditor's firm/LLP	Enter the name of the Cost Auditor/Cost Auditor's firm/LLP whose place of office is vacant.
	f (iii) (iii)	Date of casual vacancy	Enter the date of casual vacancy of the auditor.
	f (iii) 1 (iv)	Reason of casual vacancy	Select the reason for vacating office of auditor. Select one of the option from the drop-down values – Death/ Resignation/ Removal.

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S. No/ Section Name		Field Name	Instructions
3	a	<p>Product(s)/ Service(s) to which Cost Audit relates - Number of Industries/Sectors/Products/Services (CETA Heading Level, wherever applicable as per rules) covered under regulated sectors</p> <p>Details of such industries/sectors/products/services</p>	<p>Enter the number of Industries/ Sectors/ Products/ Services covered under regulated sectors for which cost auditor(s) is/are appointed.</p> <p>Based on the number entered, the rows to capture the details of Industries/sectors/products/ services will be generated.</p> <p>There shall be a separate row for each 4 digit CETA heading (wherever applicable) and in case no CETA headings are available, then there shall be a separate row for each industries/sectors/products/services.</p> <p>Enter the details of such Industries/ Sectors/ Products/ Services defined under the notified rules which are covered under different categories for which cost auditor(s) is/are appointed. Category selected should be unique with respect to CETA codes selected. In case no CETA code is notified then such category should be selected only once. Refer annexure B for CETA Heading Level and applicable codes.</p> <p>In the column “No. of tariff items/Products/Services”,</p> <ul style="list-style-type: none"> - In case CETA is available, fill total number of tariff items which are being produced under that heading. - In other cases, fill the total number of different product/service being produced/provided under that category. <p>Refer annexure C for illustration on this section.</p>
3	b	<p>Number of Industries/Sectors/Products/Services (CETA Heading Level, wherever applicable as per rules) covered under non-regulated sectors</p> <p>Details of such industries/sectors/products/services</p>	<p>Enter the number of Industries/ Sectors/ Products/ Services covered under non-regulated sectors for which cost auditor(s) is/are appointed.</p> <p>Based on the number entered, the rows to capture the details of Industries/sectors/products/ services will be generated.</p> <p>There shall be a separate row for each 4 digit CETA heading (wherever applicable) and in case no CETA</p>

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S. No/ Section Name	Field Name	Instructions
		<p>headings are available, then there shall be a separate row for each industries/sectors/products/services.</p> <p>Enter the details of such Industries/ Sectors/ Products/ Services defined under the notified rules which are covered under different categories for which cost auditor(s) is/are appointed. Category selected should be unique with respect to CETA codes selected. In case no CETA code is notified then such category should be selected only once. Refer annexure B for CETA Heading Level and applicable codes.</p> <p>In the column “No. of tariff items/Products/Services”,</p> <ul style="list-style-type: none"> - In case CETA is available, fill total number of tariff items which are being produced under that heading. - In other cases, fill the total number of different product/service being produced/provided under that category. <p>Refer annexure C for illustration on this section.</p>
4	Details of all the cost auditor(s) appointed - Number of cost auditor(s)	<p>Enter the total number of existing cost auditors appointed by the company. This shall include all the cost auditors appointed as on the date of intimation who would audit the Industries/ Sectors/ Products/ Services of the company requiring cost audit. This number shall include the cost auditor(s) actually appointed by the transferor company (ies) and are continued to be the auditor in the transferee company. Further those cost auditor(s) should be excluded whose place of office in the company for the specified financial year is vacated.</p> <p>Based on the number entered here, the blocks to capture the details of cost auditors would be generated.</p> <p>In case there is any change in the auditors after this form has been filed, a revised CRA-2 need to be filed. In case of revised CRA-2, details of all the cost auditors need to be filed afresh.</p>
a to e	Details of the cost auditor(s) appointed	Enter the details of each appointed cost auditor.

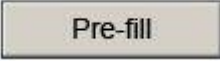





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S. No/ Section Name	Field Name	Instructions
	f	Scope of audit of the cost auditor/firm/LLP
		Enter the scope of audit including details of the Industries/ Sectors/ Products/ Services or units/locations which would be audited.
5		Financial year to be covered by the cost auditor(s)
		Enter the start and end date of the financial year for which the cost auditor(s) is/are appointed.
6	a	Is there any change in cost auditor(s) appointed from the previous financial year
		Indicate if any of the cost auditors of the immediately preceding year is not being reappointed.
	b	Mention the FRN and name of previous cost auditor(s) which has not been reappointed.
		Enter the FRN and firm name for each of the just previous year's cost auditor(s) not being reappointed.
	c	Reasons of change
		For each of the firm, as mentioned in "6b" above, mention the reason for non-reappointment.
	d	Whether the previous cost auditor(s) has/have been informed about the change
		Indicate if the previous cost auditor(s) has/have been informed about the appointment of the new cost auditor(s) for the company.
To be digitally signed by	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, Manager, Company Secretary, CEO, CFO (in case of Indian Company) or Authorized Representative (in case of foreign company). The person should have registered his/her DSC with MCA by using the following link (www.mca.gov.in). If not already register, then please register before signing this form. Disqualified director would not be allowed to sign the e-form.
	DIN or Income-tax PAN or Membership number	<ul style="list-style-type: none"> In case the person digitally signing the eForm is a Director - Enter the approved DIN. In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) or Authorized representative - Enter valid income-tax PAN. In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.

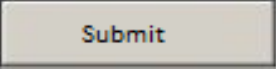
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S. No/ Section Name	Field Name	Instructions
Attachments		<ul style="list-style-type: none">• Copy of Board resolution of the company• Optional attachment(s), if any

Common Instructions to fill eForm

Buttons	Particulars
<p>Pre-Fill</p> 	<p>The Pre-fill 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.</p> <p>Click this button to populate the field.</p> <p>Note: 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 List of attachment field.</p> <p>To remove any attachment from the eForm, select the attachment in the List of attachment field and click the Remove attachment button.</p>
<p>Check Form</p> 	<ol style="list-style-type: none"> 1. Click the Check Form 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. 2. Correct the highlighted errors. 3. Click the Check Form button again and. system will perform form level validation once again. On successful validations, a message is displayed “Form level pre scrutiny is successful”. <p>Note: 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 Check Form button.</p> <p>To make changes to the filled and checked form:</p> <ol style="list-style-type: none"> 1. Click the Modify button. 2. Make the changes to the filled eForm. 3. Click the Check Form button to check the eForm again.
<p>Pre scrutiny</p> 	<ol style="list-style-type: none"> 1. After checking the eForm, click the Prescrutiny button. System performs some checks and displays errors, if any. 2. Correct the errors. 3. Click the Prescrutiny button again. If there are no errors, a message is displayed “No errors found.” <p>The Prescrutiny functionality requires Internet Connectivity. Please attach signatures before clicking on Prescrutiny.</p>

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Buttons	Particulars
Submit 	This button is disabled at present.

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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	
				Event Date	Time limit (days) for filing
1.	In case of Original filing	The Companies (Registration offices and Fees) Rules, 2014-Annexure B		Within 30 days of the date of board meeting [earliest date] or 180 days of the start of the financial year, whichever is earlier	-
2.	In case of filing due to casual vacancy	The Companies (Registration offices and Fees) Rules, 2014-Annexure B		Within 30 days of the date of board meeting [earliest date from the appointments made due to casual vacancy]	-
3.	In case of filing due to amalgamation or demerger	The Companies (Registration offices and Fees) Rules, 2014-Annexure B	-	-	-
4	In case of others	The Companies (Registration offices and Fees) Rules, 2014-Annexure B		Within 30 days of the date of board meeting [earliest date from the appointments made for new products/ services]	-

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 auto approved under straight through processing mode.

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.

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Annexure A

The Companies (Registration offices and Fees) Rules, 2014

1. Fee applicable in case of company having 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 applicable in case of company not having 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

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Annexure B

CETA Heading for Industries/ Sectors/ Products/ Services

1. Regulated Sector

S. No	Industry/Sector/ Product/ Service	CETA Heading (wherever applicable)
1.	Telecommunication	Not applicable
2.	Electricity	.....
3.	Petroleum	2709 to 2715
4.	Drugs and pharmaceuticals	2901 to 2942; 3001 to 3006.
5.	Fertilisers	3102 to 3105.
6.	Sugar and industrial alcohol;	1701; 1703; 2207

Non-Regulated Sector

S. No	Industry/ Sector/ Product/ Service	CETA Heading (wherever applicable)
1.	Machinery and mechanical appliances used in defence, space and atomic energy sectors	8401 to 8402; 8801 to 8805; 8901 to 8908
2.	Turbo jets and turbo propellers	8411
3.	Arms and ammunitions	3601 to 3603; 9301 to 9306.
4.	Propellant powders and explosives, etc.	3601 to 3603
5.	Radar, radio navigational aid apparatus, etc.	8526
6.	Tanks and armoured fighting vehicles, etc.	8710
7.	Port services	Not applicable.
8.	Aeronautical services	Not applicable.
9.	Steel	7201 to 7229; 7301 to 7326
10.	Roads and other infrastructure projects	Not applicable.
11.	Rubber and allied products	4001 to 4017
12.	Coffee and tea	0901 to 0902
13.	Railway or tramway locomotives, etc.	8601 to 8608.
14.	Cement	2523; 6811 to 6812
15.	Ores and Mineral Products	2502 to 2522; 2524 to 2526; 2528 to 2530; 2601 to 2617
16.	Mineral fuels, mineral oils etc.	2701 to 2708
17.	Base metals	7401 to 7403; 7405 to 7413; 7419; 7501 to 7508; 7601 to 7614; 7801 to 7802; 7804; 7806; 7901 to 7905; 7907; 8001; 8003; 8007; 8101 to 8113.
18.	Organic and Inorganic Chemicals, etc.	2801 to 2853; 2901 to 2942; 3801 to 3807; 3402 to 3403; 3809 to 3824.
19.	Jute and Jute Products	5303, 5310
20.	Edible Oil	1507 to 1518
21.	Construction Industry	Not applicable.
22.	Health services	Not applicable.
23.	Education services	Not applicable.
24.	Milk powder, etc.	0402

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S. No	Industry/ Sector/ Product/ Service	CETA Heading (wherever applicable)
25.	Insecticides	3808
26.	Plastics and Polymers	3901 to 3914; 3916 to 3921; 3925
27.	Tyres and Tubes	4011 to 4013
28.	Paper	4801 to 4802
29.	Textiles	5004 to 5007; 5106 to 5113; 5205 to 5212; 5303; 5310; 5401 to 5408; 5501 to 5516
30.	Glass	7003 to 7008, 7011, 7016
31.	Other machinery	8403 to 8487
32.	Electricals or electronic machinery	8501 to 8507; 8511 to 8512; 8514 to 8515; 8517; 8525 to 8536; 8538 to 8547.
33(i)	Medical devices (Cardiac stents)	.....
33(ii)	Medical devices (Drug eluting stents)	.....
33(iii)	Medical devices (Catheters)	.....
33(iv)	Medical devices (Intra ocular lenses)	.....
33(v)	Medical devices (Bone cements)	.....
33(vi)	Medical devices (Heart valves)	.....
33(vii)	Medical devices (Orthopaedic implants)	.....
33(viii)	Medical devices (Internal prosthetic replacements)	.....
33(ix)	Medical devices (Scalp vein set)	.....
33(x)	Medical devices (Deep brain stimulator)	.....
33(xi)	Medical devices (Ventricular peripheral shud)	.....
33(xii)	Medical devices (Spinal implants)	.....
33(xiii)	Medical devices (Automatic impalpable cardiac deflobillator)	.....
33(xiv)	Medical devices (Pacemaker (temporary and permanent))	.....
33(xv)	Medical devices (Patent ductus arteriosus, atrial septal defect and ventricular septal defect closure device)	.....
33(xvi)	Medical devices (Cardiac re-synchronize therapy)	.....
33(xvii)	Medical devices (Urethra spincture devices)	.....
33(xviii)	Medical devices (Sling male or female)	.....
33(xix)	Medical devices (Prostate occlusion device)	.....
33(xx)	Medical devices (Urethral stents)
33(xxi)	Medical devices (Other)	9018 to 9022

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Annexure C

Illustration on how to fill the details in field no. 3 of the Form

If a company produces/provides the following products/services:

- Products covered in 10 tariff items for petroleum sector (4 for 2709 and 6 for 2710)
- Products covered in 9 tariff items for Fertiliser sector (4 for 3102 and 5 for 3105)
- 5 services covered in Telecommunication services

Then the number to be entered in field 3(a) would be 5 (2+2+1) and accordingly 5 rows would be generated under same block. Further details should be filled in as below

industries/sectors/products/services	CETA heading (wherever Applicable)	No. of tariff items/ products/services
Petroleum	2709	4
Petroleum	2710	6
Fertilisers	3102	4
Fertilisers	3105	5
Telecommunication	-	5

Based on the above table, at the time of submitting Cost Audit Report, 24 cost statements need to be submitted, (i.e. one for each product/service) unless there are any changes in the product/services during the year.

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