

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 30th May, 2025

G.S.R. 361(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. (1) These rules may be called the Companies (Cost Records and Audit) Amendment Rules, 2025.
- (2) They shall come into force with effect from the 14th day of July, 2025.
2. In the Companies (cost records and audit) Rules, 2014, in the Annexure,-
 - (i) for form CRA-2, the following form shall be substituted, namely,-

“Form No. CRA-2**Form of intimation of appointment of cost auditor by the company to Central Government**

[Pursuant to section 148(3) of Companies Act, 2013 and rule 6(1), 6(2) & 6(3A) of the Companies (cost records and audit) Rules, 2014]



Form language

☒ English

☐ Hindi

Refer instruction kit for filing the form

*All fields marked in * are mandatory*

Company Information

1 (a) *Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)

(b) *Name of the Company

(c) *Address of the registered office or of the principal place of business in India of the company

(d) *e-mail ID of the company

(e) Phone (with STD code)

(f) *Nature of intimation of appointment of cost auditor(s)

☐ A. Original

☐ B. Filing due to Amalgamation

☐ C. Filing due to Demerger

☐ D. Filing for appointment of auditor due to casual vacancy

☐ E. Filing due to addition of new products/services

☐ F. Others

Following fields are applicable in case option A ‘Original’ is selected in data field 1(f)

2 (a) Financial year to be covered by the cost auditor(s)

(b) From (DD/MM/YYYY)

(c) To (DD/MM/YYYY)

Following fields are applicable in case option B ‘Filing due to Amalgamation’ is selected in data field 1(f)

2 (d) CIN of Amalgamating Company

(i) Name of Amalgamating Company

(j) SRN of original CRA-2/23C filed earlier for appointment of cost auditor(s) for the current Financial Year

Following fields are applicable in case option C ‘Filing due to Demerger’ is selected in data field 1(f)

2 (e) CIN of Demerged Company

(i) Name of Demerged Company

(j) SRN of original CRA-2/23C filed earlier for appointment of cost auditor(s) for the current Financial Year

Following fields are applicable in case option D ‘Filing for appointment of auditor due to casual vacancy’ is selected in data field 1(f)

2 (j) SRN of original CRA-2/23C filed earlier for appointment of cost auditor(s)

for the current Financial Year

(f) Number of such auditor(s) whose place of office is vacated

(g) Particulars of the auditor(s) whose place of office is vacated

(i) S No.	(ii) Membership number of the cost auditor or member representing the firm/LLP ▼	(iii) Name of the cost auditor or member representing the firm/LLP	(iv) Date of casual vacancy (DD/MM/YYYY)	(v) Reason of casual vacancy (Death/Resignation/Removal) ▼

Following fields are applicable in case option E 'Filing due to addition of new products/services' is selected in data field 1(f)

2 (h) Whether a new cost auditor is appointed for the new services/product(s)

☐ Yes

☐ No

(j) SRN of original CRA-2/23C filed earlier for appointment of cost auditor(s) for the current Financial Year

Following fields are applicable in case option F 'Others' is selected in data field 1(f)

2 (i) If others, provide reason for filing

(j) SRN of original CRA-2/23C filed earlier for appointment of cost auditor(s) for the current Financial Year

Following fields are applicable in all cases except when option D is selected in data field 1(f)

3 Product(s)/ Service(s) to which Cost Audit relates-

(a) Number of Industries/Sectors/Products/Services (CTA Heading Level, wherever applicable as per rules) covered under regulated sectors

(i) Details of such industries/sectors/products/services covered

(i) S No.	(ii) Industries/ sectors/ products/ services ▼	(iii) CTA heading (wherever Applicable) ▼	(iv) No. of tariff items/Products/ services

(b) Number of Industries/Sectors/Products/Services (CTA Heading Level, wherever applicable as per rules) covered under non-regulated sectors

(i) Details of such industries/sectors/products/services

(i) S No.	(ii) Industries/sectors/products/services ▼	(iii) CTA heading (wherever Applicable) ▼	(iv) No. of tariff items/Products/ services

Following fields are applicable in case option E 'Filing due to addition of new products/services' is selected in data field 1(f)

3 (c) Details of existing cost auditor whose scope is being increased

(i) Number of cost auditor(s)

(i) S No.	(ii) Membership number of the cost auditor or member representing the firm/LLP ▼	(iii) Name of the cost auditor or member representing the firm/LLP	(iv) Scope of audit of the cost auditor/firm/LLP

Details of the Cost Auditor (Following fields are applicable in all cases)

4 <Details of all the cost auditor(s) appointed>/ <Details of all the new cost auditor(s) appointed>

* (a) Number of cost auditor(s)

* (b) Category of the auditor

☐ Individual

☐ Partnership firm

☐ Limited liability partnership (LLP)

* (c) Membership number of the cost auditor or member representing the firm/LLP

* (d) Name of the cost auditor or member representing the firm/LLP

(e) Income tax PAN of the cost auditor

(f) Firm Registration Number(FRN) of the Cost Auditor/Cost Auditor's firm/LLP

(g) Name of Cost Auditor's Firm/LLP

* (h) Address of the Cost Auditor/Cost Auditor's firm/LLP

Address Line1

Address Line2

Country

Pin Code/Zip code

Area/Locality

City

District

State/UT

Jurisdiction of Police Station

* (i) e-mail ID of the firm or member

* (j) Mobile No. of the firm or member (with Country Code)

* (k) Date of the board meeting in which cost auditor was appointed (DD/MM/YYYY)

* (l) Scope of audit of the cost auditor/firm/LLP

(m) Whether the Company has obtained written consent of the cost auditor for appointment and also certificate as provided in sub-rule (1A) of Rule 6 of Companies (Cost Records and Audit) Rules, 2014

☐ Yes

☐ No

Details about previous cost auditors (Following fields are applicable in case option A 'Original' is selected in data field 1(f))

5 (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 (Applicable in all cases)

(a) *Copy of Board resolution of the company

Max 2 MB

Choose

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(b) Optional attachment(s) - if any

Max 2 MB

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Declaration

I am authorised 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**

DSC BOX

*Designation

(Director/Manager/Company secretary/CEO/CFO/Authorised Representative)

*Director identification number of the director; or PAN of the Manager or CEO or CFO or authorised representative; or Membership number of the Company Secretary

Save

Submit

Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

This eForm 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.

For office use only:

eForm Service request number (SRN)

eForm filing date (DD/MM/YYYY)

(ii) for form CRA-4, the following form shall be substituted, namely, -

“Form No. CRA-4

Form for filing Cost Audit Report with the Central Government
[Pursuant to section 148(6) of Companies Act, 2013 and rule 6(6) of the Companies (cost records and audit) Rules, 2014]



Form language

☒ English ☐ Hindi

Refer instruction kit for filing the form
*All fields marked in * are mandatory*

Company Details

1 (a) *Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)

(b) *Name of the company

(c) *Address of the registered office or of the principal place of business in India of the company

(d) *E-mail ID of the company

(e) *SRN of 23C/ CRA-2 filed for appointment of Cost Auditor(s)

2 (a) Financial year for which cost auditor was initially appointed

(i) *From (DD/MM/YYYY)

(ii) *To (DD/MM/YYYY)

(b) Whether any change in the financial year

☐ Yes ☐ No

(c) Changed Financial year for which report is being filed

(i) From (DD/MM/YYYY)

(ii) To (DD/MM/YYYY)

(d) Date of Board of Directors meeting in which Annexure to the cost audit report was approved (DD/MM/YYYY)

3 (a) *Whether any extension for Annual General Meeting granted

☐ Yes ☐ No

(i) If Yes, please provide SRN of Form GNL-1

(ii) Due date of AGM after grant of extension, if applicable (DD/MM/YYYY)

(b) Date of AGM of the company (DD/MM/YYYY)

4 (a) State number of Industries/ Sectors/ Product(s)/ Service(s) (CTA 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

S No.	Industries/sectors/products/services ▼	CTA heading (wherever Applicable) ▼	No. of tariff items/Products/ services

(ii) Details of such industries/sectors/ products/services under non-regulated sectors

S No.	Industries/sectors/products/services ▼	CTA heading (wherever Applicable) ▼	No. of tariff items/Products/ services

5 (a) State number of Industries/ Sectors/ Product(s)/ Service(s) (CTA heading level, wherever applicable as per Rules) not covered in the Cost Audit Report

(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

S No.	Industries/sectors/products/services ▼	CTA heading (wherever Applicable) ▼	No. of tariff items/Products/ services

(ii) Details of such industries/sectors/ products/services under non-regulated sectors

S No.	Industries/sectors/products/services ▼	CTA heading (wherever Applicable) ▼	No. of tariff items/Products/ services

6 Details of the cost auditor(s) appointed

(a) Number of cost auditor(s) appointed

(b) (i) Category of the auditor ☐ Individual ☐ Partnership firm

☐ Limited Liability Partnership (LLP)

(ii) Whether Cost Auditor is a Lead Auditor

☐ Yes

☐ No

(c) Membership number of the Cost Auditor/ member representing the Cost Auditor's Firm/LLP	<input type="text"/>
(d) Name of the Cost Auditor/ member representing the Cost Auditor's Firm/LLP	<input type="text"/>
(e) Firm registration number(FRN) of the Cost Auditor/Cost Auditor's firm/LLP	<input type="text"/>
(f) Name of the Cost Auditor's firm/LLP	<input type="text"/>
(g) Address of the Cost Auditor/Cost Auditor's firm/LLP	
Address Line1	<input type="text"/>
Address Line2	<input type="text"/>
Country	<input type="text"/>
Pin code/Zip code	<input type="text"/>
Area/Locality	<input type="text"/> ▼
City	<input type="text"/>
District	<input type="text"/>
State/UT	<input type="text"/>
Jurisdiction of Police Station	<input type="text"/>
(h) e -mail ID of the firm or member	<input type="text"/>
(i) Mobile No. of the firm or member	<input type="text"/>
(j) Date of the board meeting in which cost auditor was appointed (DD/MM/YYYY)	<input type="text"/>
(k) Type of appointment	
<input type="radio"/> Original	<input type="radio"/> Due to casual vacancy
<input type="radio"/> Due to Amalgamation	<input type="radio"/> Due to addition of new products/services
<input type="radio"/> Due to Demerger	<input type="radio"/> Others
(l) Scope of audit of the cost auditor/firm/LLP	<input type="text"/>
(m) Date of receipt of copy of cost audit report by the company (DD/MM/YYYY)	<input type="text"/>

7 (a) Whether the cost auditor's report has been qualified ☐ Yes ☐ No

 If yes, please state

(b) Whether cost auditor's report has any reservations ☐ Yes ☐ No

 If yes, please state

(c) Whether the cost auditor's report has any adverse remarks ☐ Yes ☐ No

 If yes, please state

(d) Whether the cost auditor's report contain any observations or suggestions ☐ Yes ☐ No

If yes, cost auditor's observations/suggestions

Attachments

(a) *XBRL document in respect of the cost audit report and company's information and explanations on every qualification and reservation contained therein

Choose

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(b) Optional attachment(s) - if any

Choose

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Declaration

To the best of my knowledge and belief, the information given in this form and its attachments is correct and complete. I am authorised by the Board of Directors of the Company vide resolution number* dated*

(DD/MM/YYYY) to sign and submit the application.

It is confirmed that the attached XBRL document(s) are the XBRL converted copy(s) of the duly signed cost audit report as required under Section 148(2) and company's information and explanations as required under Section 148(6) of the Companies Act, 2013 and the rules made thereunder. It is further confirmed that such document(s) have been prepared using XBRL taxonomy as notified by the Ministry of Corporate Affairs for this purpose.

*To be digitally signed by

DSC BOX

*Designation

(Director/ Manager/Company Secretary/CEO/CFO/Managing Director/ Authorised Representative)

*Director identification number of the Director; or PAN of the Manager or CEO or CFO or authorised representative; or membership number of the Company Secretary

Save

Submit

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eForm Service request number (SRN)

eForm filing date (DD/MM/YYYY)

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[F. No. 1/40/2013-CL-V Part 1]

INDER DEEP SINGH DHARIWAL, Jt. Secy.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 425 (E), dated the 30th June, 2014; amended vide number G.S.R. 01(E), dated the 31st December, 2014; vide number G.S.R. 486 (E), Dated the 12th June, 2015; vide number G.S.R. 695(E), dated the 14th July, 2016; vide number G.S.R. 1498 (E), dated the 7th December, 2017; vide number G.S.R. 1526 (E), dated the 20th December, 2017; vide number G.S.R. 1157 (E), dated the 3rd December, 2018 and vide number G.S.R. 792 (E), dated the 15th October, 2019.