

“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

Remove

Download

(b) Optional attachment(s) - if any

Choose

Remove

Download

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

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 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)

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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.