



The Institute of Cost Accountants of India
(Statutory body under an Act of Parliament)

Technical Cell (CCRAR 2014)

FOR INFORMATION OF MEMBERS IN PRACTICE AND COMPANIES UNDER COST AUDIT

Vide general circular No. 12/2015 dated 01/09/2015, the Central Government has extended the last date of filing of cost audit report in CRA-4 upto 30/09/2015 without penalty.late fee. This is in continuation of General Circular No. 08/2015 dated 12/06/2015 which had extended the last date to 31/08/2015

It is clarified that the last date is in connection with Rule 6(6) of the Companies (Cost Records and Audit) Rules, 2015 where the company is required to file the cost audit report with the Central Government within 30 days of receipt of the report from the cost auditor.

In case the cost audit is yet to be completed and the cost auditor is yet to submit cost audit report to the company after approval of the Board, the 30 days will be counted from that date and may fall beyond 30/09/2015. However, the cost auditor will be required to submit the report to the company within 180 days from 01/04/2015, i.e., 27th September, 2015.

Chairman