



The Institute of Cost Accountants of India

(Statutory body under an Act of Parliament)

26th May 2016

For Information of Members and Industry

1. The MCA-21 system has been shifted from Java Platform to SAP. Consequently e-forms have been in the process of updating to the new platform.
2. Updated new Form CRA-2 and Form CRA-4 have been made available on the website of the MCA. **It is to be noted that the Validation Tool for Costing Taxonomy is required to be downloaded afresh before attempting to upload the new CRA-4.** The version of Acrobat should also be updated before use as per instructions available on the MCA Website.
3. Vide MCA General Circular No. 42/2014 dated 12th November 2014 issued the following clarification:

"Considering delay in availability of Form CRA-2 on the MCA website, it has been decided to extend the date of filing of the said Form without any penalty/ late fee up to 31st January 2015. Form CRA-2 will be made available on the MCA website soon. It is noted that some companies have filed Form 23C for appointment of Cost Auditor for the financial year 2014-15. It is clarified that such companies need not file form CRA-2 afresh for the financial year 2014-15". [Click here to view General Circular](#)

Accordingly as per the above clarification, the Companies who had filed Form 23C for the financial year 2014-15 can also file the Cost Audit Report using new CRA-4.

Financial year commencing on or after 01/04/2014

4. Appointment of Cost Auditor by the companies shall be in Form CRA-2 (subject to clarification in Sl. 3 above).
5. Cost Audit Report is to be submitted by company in Form CRA-4 in XBRL.

Financial year commencing prior to 01/04/2014

6. Provisions of Companies Act, 1956 applicable. Cost Audit to be conducted pursuant to Section 233B.
7. Companies are required to file Form 23C (appointment of cost auditor) and the appointed cost auditor is required to file Form 23D (Information by cost auditor to Central Government).
8. Cost Auditor to file cost audit report in Form I-XBRL.
9. Form CRA-4 not valid for such financial years.
10. It may be noted that Form 23C, Form 23D, Form I-XBRL and Form A-XBRL are in the process of getting migrated to the new platform. The MCA has informed through its website that these forms would be made available shortly for filing purposes. Users are requested not to file these forms as attachments with GNL-2 e-forms.

Clarification issued by Technical Cell on CCRAR