

**The Institute of Cost and Works Accountants of India**  
**12, Sudder Street, Kolkata – 700 016**



**List of Cost Accounting Records Rules which have been superseded by the Ministry of Corporate Affairs vide Notification dated June 3, 2011**

1. **Cost Accounting Records (Cycles) Rules, 1967** published vide G.S.R. 311 dated 2<sup>nd</sup> March, 1967.
2. **Cost Accounting Records (Tyres & Tubes) Rules, 1967** published vide G.S.R. 1260 dated 10<sup>th</sup> August, 1967.
3. **Cost Accounting Records (Air-Conditioners) Rules, 1967** published vide G.S.R. 1447 dated 16<sup>th</sup> September, 1967 and subsequently amended vide G.S.R. 668(E) dated 28<sup>th</sup> September, 1999.
4. **Cost Accounting Records (Refrigerators) Rules, 1967** published vide G.S.R. 1448 dated 18<sup>th</sup> September, 1967.
5. **Cost Accounting Records (Batteries other than Dry Cell Batteries) Rules, 1967** published vide G.S.R. 1467 dated 20<sup>th</sup> September, 1967 and subsequently amended vide G.S.R. 667(E) dated 28<sup>th</sup> July, 1999.
6. **Cost Accounting Records (Electric Lamps) Rules, 1967** published vide G.S.R. 1503 dated 27<sup>th</sup> September, 1967 and subsequently amended vide G.S.R. 670(E) dated 28<sup>th</sup> September, 1999.
7. **Cost Accounting Records (Electric Fans) Rules, 1969** published vide G.S.R. 2298 dated 15<sup>th</sup> September, 1969.
8. **Cost Accounting Records (Electric Motors) Rules, 1969** published vide G.S.R. 2574 dated 24<sup>th</sup> October, 1969.
9. **Cost Accounting Records (Aluminium) Rules, 1972** published vide G.S.R. 334 dated 25<sup>th</sup> February, 1972 and subsequently amended vide G.S.R. 703(E) dated 28<sup>th</sup> September, 2001.
10. **Cost Accounting Records (Vanaspati) Rules, 1972** published vide G.S.R. 1529 dated 27<sup>th</sup> November, 1972 and subsequently amended vide G.S.R. 287 dated 29<sup>th</sup> May, 1992.
11. **Cost Accounting Records (Jute Goods) Rules, 1975** published vide G.S.R. 590(E) dated 29<sup>th</sup> December, 1975.
12. **Cost Accounting Records (Paper) Rules, 1975** published vide G.S.R. 601(E) dated 31<sup>st</sup> December, 1975.

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13. **Cost Accounting Records (Rayon) Rules, 1976** published vide G.S.R. 606 dated 20<sup>th</sup> April, 1976 and subsequently amended vide G.S.R. 694 dated 31<sup>st</sup> August, 2000.
14. **Cost Accounting Records (Dyes) Rules, 1976** published vide G.S.R. 605 dated 22<sup>nd</sup> April, 1976.
15. **Cost Accounting Records (Polyester) Rules, 1977** published vide G.S.R. 126(E) dated 24<sup>th</sup> March, 1977 and subsequently amended vide G.S.R. 692(E) dated 31<sup>st</sup> August, 2000.
16. **Cost Accounting Records (Nylon) Rules, 1977** published vide G.S.R. 157(E) dated 1<sup>st</sup> April, 1977 and subsequently amended vide G.S.R. 695(E) dated 31<sup>st</sup> August, 2000.
17. **Cost Accounting Records (Textiles) Rules, 1977** published vide G.S.R. 417(E) dated 28<sup>th</sup> June, 1977 and subsequently amended vide G.S.R. 29(E) dated 19<sup>th</sup> January, 1994.
18. **Cost Accounting Records (Dry Cell Batteries) Rules, 1978** published vide G.S.R. 45(E) dated 31<sup>st</sup> January, 1979.
19. **Cost Accounting Records (Steel Tubes and Pipes) Rules, 1984** published vide G.S.R. 506(E) dated 10<sup>th</sup> May, 1984.
20. **Cost Accounting Records (Engineering Industries) Rules, 1984** published vide G.S.R. 688 dated 25<sup>th</sup> June, 1984 and subsequently amended vide G.S.R. 279(E) dated 24<sup>th</sup> April, 2001.
21. **Cost Accounting Records (Electric Cables and Conductors) Rules, 1984** published vide G.S.R. 767 dated 7<sup>th</sup> July, 1984.
22. **Cost Accounting Records (Bearings) Rules, 1985** published vide G.S.R. 664 dated 1<sup>st</sup> July, 1985.
23. **Cost Accounting Records (Steel Plant) Rules, 1990** published vide G.S.R. 574 dated 31<sup>st</sup> July, 1990 and subsequently amended vide G.S.R. 281(E) dated 24<sup>th</sup> April, 2001.
24. **Cost Accounting Records (Insecticides) Rules, 1993** published vide G.S.R. 258(E) dated 3<sup>rd</sup> March, 1993.
25. **Cost Accounting Records (Soaps & Detergents) Rules, 1993** published vide G.S.R. 677(E) dated 29<sup>th</sup> October, 1993.
26. **Cost Accounting Records (Cosmetics & Toiletries) Rules, 1993** published vide G.S.R. 678(E) dated 29<sup>th</sup> October, 1993.

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27. **Cost Accounting Records (Footwear) Rules, 1996** published vide G.S.R. 186(E) dated 12<sup>th</sup> April, 1996.
28. **Cost Accounting Records (Shaving Systems) Rules, 1996** published vide G.S.R. 202(E) dated 6<sup>th</sup> May, 1996.
29. **Cost Accounting Records (Industrial Gases) Rules, 1996** published vide G.S.R. 271(E) dated 9<sup>th</sup> July, 1996.
30. **Cost Accounting Records (Motor Vehicles) Rules, 1997** published vide G.S.R. 537(E) dated 11<sup>th</sup> September, 1997 and subsequently amended vide G.S.R. 328(E) dated 3<sup>rd</sup> June, 1998, G.S.R. 329(E) dated 3<sup>rd</sup> June, 1998 and G.S.R. 280(E) dated 24<sup>th</sup> April, 2001.
31. **Cost Accounting Records (Cement) Rules, 1997** published vide G.S.R. 536(E) dated 11<sup>th</sup> September, 1997.
32. **Cost Accounting Records (Milk Food) Rules, 2001** published vide G.S.R. 704(E) dated 28<sup>th</sup> September, 2001.
33. **Cost Accounting Records (Mining and Metallurgy) Rules, 2001** published vide G.S.R. 276(E) dated 24<sup>th</sup> April, 2001.
34. **Cost Accounting Records (Electronic Products) Rules, 2001** published vide G.S.R. 277(E) dated 24<sup>th</sup> April, 2001.
35. **Cost Accounting Records (Plantation Products) Rules, 2002** published vide G.S.R. 685(E) dated 8<sup>th</sup> October, 2002.
36. **Cost Accounting Records (Chemicals) Rules, 2004** published vide G.S.R. 562(E) dated 2<sup>nd</sup> September, 2004.