



Instruction Kit for eForm CRA-4
(Form for Filing Cost Audit Report with Central Government)

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About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This document provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm.

This document is divided into following sections:

[Part I – Laws Governing the eForm](#)

[Part II – Instructions to fill the eForm](#)

[Part III – Important Points for Successful Submission](#)

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Pursuant to section 148(6) of the Companies Act, 2013 and rule 6(6) of the Companies (cost records and audit) Rules, 2014 ([Refer Annexure A](#))

Purpose of the eForm

Every cost auditor appointed shall submit the cost audit report to company within one hundred eighty days from the closure of the financial year in form CRA-3. Further, company shall submit that cost audit report to the Central Government along with full information and explanation on every reservation or qualification marked by auditor within thirty days from the date of receipt of cost audit report in form CRA-4.

eForm Number as per Companies Act, 1956

Form I-XBRL

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Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm CRA-4 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

S. No.		Field Name	Instructions
1	a	Corporate identity number (CIN) or foreign company registration number (FCRN) of the company	<ul style="list-style-type: none"> Enter a valid CIN/FCRN. On clicking the Pre-Fill button, system will automatically display the name, address of the registered office/place of business established in India and email ID of the company. <p>In case there is any change in the email ID, enter the new valid email ID of the company.</p>
2	d	SRN of 23C/ CRA-2 filed for appointment of Cost Auditor(s)	<ul style="list-style-type: none"> Enter the SRN of form 23C or form CRA-2 filed for appointment of Cost Auditor(s) On clicking the Pre-Fill button, system will automatically display the financial year for which cost auditor was initially appointed If financial year details not get default populated then user can manually enter the same.
3	b	Whether any change in Financial Year	Select 'Yes' if cost audit report doesn't relate to the complete period for which auditor is appointed. In case financial year for which auditor is appointed and the financial year for which cost audit report is being filed, are same then select 'No' option.
3	c	Change Financial Year for which report is being filed	Specify the financial year for which report is being filed.
3	d	Date of Board of Directors meeting in which Annexure to the cost audit report was approved	Enter the date of meeting of Board of Directors in which Annexure to the cost audit report was approved

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S. No.		Field Name	Instructions
4	a	State number of Industries/ Sectors/ Product(s)/ Service(s) (CETA heading level, wherever applicable as per Rules) for which the Cost Audit Report is being submitted (i) Regulated (ii) Non-Regulated	Enter the number of Industries/ Sectors/ Product(s)/ Service(s) for which the Cost Audit Report is being submitted.
4	(b) (i)	Details of such industries/sectors/products/services under regulated sectors	Specify the details of industries/sectors /products/ services under regulated sectors for which Cost Audit Report is being submitted. These details should match the number specified in field 4 a (i)
4	(b) (ii)	Details of such industries/sectors/products/services under non-regulated sectors	Specify the details of industries/sectors /products/ services under non-regulated sectors for which Cost Audit Report is being submitted. These details should match the number specified in field 4 a (ii).
5	(a)	State number of Industries/ Sectors/ Product(s)/ Service(s) (CETA heading level, wherever applicable as per Rules) not covered in the Cost Audit Report (i) Regulated (ii) Non-Regulated	Enter the number of Industries/ Sectors/ Product(s)/ Service(s) prescribed under the Rules in which company is engaged but Cost Audit is not applicable due to prescribed threshold limit.

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S. No.		Field Name	Instructions
5	(b)	<p>(i) Details of such industries/sectors/products/services under regulated sectors</p> <p>(ii) Details of such industries/sectors/products/services under non-regulated sectors</p>	<p>(i) Specify the details of prescribed industries/sectors/products/services under regulated sectors for which Cost Audit Report is not applicable.</p> <p>These details should match the number specified in field 5 a (i).</p> <p>(ii) Specify the details of prescribed industries/sectors/products/services under non-regulated sectors for which Cost Audit Report is not applicable</p> <p>These details should match the number specified in field 5 a (ii).</p>
6	a, b & c	<p>Details of the cost auditor(s) appointed</p> <p>Number of cost auditor(s) appointed</p>	Enter the details of the cost auditor appointed including, number of cost auditor, category of cost auditor, membership number, name, Firm registration number (FRN), address of cost auditor, email id etc.
6	d	Date of the board meeting in which cost auditor was appointed	Enter the date of the board meeting in which cost auditor was appointed
6	e	Type of appointment	<p>Select the type of appointment of cost auditor. Select from one of the available options:</p> <ul style="list-style-type: none"> • Original • Appointment due to casual vacancy • Appointment for new products/services/locations <p>Option shall be selected per latest SRN of form 23C/ CRA-2 entered in field 'SRN of 23C/ CRA-2 filed for appointment of Cost Auditor(s)'.</p>
6	f	Scope of audit of the cost auditor/firm/LLP	Describe the Scope of audit of the cost auditor/firm/LLP

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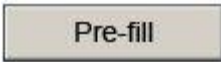

S. No.		Field Name	Instructions
6	g	Date of receipt of copy of cost audit report by the company	Enter the date of receipt of copy of cost audit report by the company
7	a	Whether the cost auditor's report has been qualified	Select whether the cost auditor's report has been qualified. Select the Yes or No option. If you select the Yes option, enter the reason of qualification.
7	b	Whether cost auditor's report has any reservations	Select whether the cost auditor's report has any reservations. Select the Yes or No option. If you select the Yes option, enter the reason of qualification.
7	c	Whether cost auditor's report has any adverse remarks	Select whether the cost auditor's report has adverse remarks. Select the Yes or No option. If you select the Yes option, enter the adverse remarks.
7	d	Whether the cost auditor's report contain any observations or suggestions	Select whether the cost auditor's report has any observations or suggestions. Select the Yes or No option. If you select the Yes option, enter the observations or suggestions.
		Attachments	<ul style="list-style-type: none"> • XBRL document in respect of the cost audit report and company's information and explanations on every qualification and reservation contained therein • Any other information can be provided as an optional attachment
		Declaration	Enter the serial number and date of board resolution authorizing Filing Cost Audit Report with Central Government

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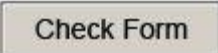
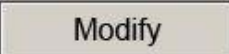

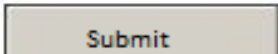
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S. No.	Field Name	Instructions
	To be digitally signed by Director or manager or CEO or CFO or company secretary of the company Authorized Representative	Attach the DSC of the person digitally signing the eForm. The person digitally signing the eform can be any one of the following: <ul style="list-style-type: none"> • Director • Manager • CEO • CFO • Company secretary of the company • Authorized representative Authorized representative shall be selected in case of Foreign Company. The same is not allowed for Indian Company.
	Designation	<ul style="list-style-type: none"> • In case the person digitally signing the eForm is a Director - Enter the approved DIN. • In case the person digitally signing the eForm is Manager, CEO, CFO or authorized representative- Enter the PAN • In case the person digitally signing the eForm is Company Secretary- Enter the Membership Number

Common Instructions to fill eForm

Buttons	Particulars
Pre-Fill 	The Pre-fill button can appear more than once in an eForm. The button appears next to a field that can be automatically filled using the MCA database. Click this button to populate the field. Note: You are required to be connected to the Internet to use the Pre-fill functionality.
Attach 	Click this document to browse and select a document that needs to be attached to the eForm. All the attachments should be scanned in pdf format. You have to click the attach button corresponding to the document you are making an attachment. In case you wish to attach any other document, please click the optional attach button.

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Buttons	Particulars
Remove Attachment 	<p>You can view the attachments added to the eForm in the List of attachment field.</p> <p>To remove any attachment from the eForm, select the attachment in the List of attachment field and click the Remove attachment button.</p>
Check Form 	<ol style="list-style-type: none"> 1. Click the Check Form button after, filling the eForm. System performs form level validation like checking if all mandatory fields are filled. System displays the errors and provides you an opportunity to correct errors. 2. Correct the highlighted errors. 3. Click the Check Form button again and. system will perform form level validation once again. On successful validations, a message is displayed “Form level pre scrutiny is successful”. <p>Note: The Check Form functionality does not require Internet connectivity.</p>
Modify 	<p>The Modify button is enabled, after you have checked the eForm using the Check Form button.</p> <p>To make changes to the filled and checked form:</p> <ol style="list-style-type: none"> 1. Click the Modify button. 2. Make the changes to the filled eForm. 3. Click the Check Form button to check the eForm again.
Pre scrutiny 	<ol style="list-style-type: none"> 1. After checking the eForm, click the Prescrutiny button. System performs some checks and displays errors, if any. 2. Correct the errors. 3. Click the Prescrutiny button again. If there are no errors, a message is displayed “No errors found.” <p>The Prescrutiny functionality requires Internet Connectivity. Please attach signatures before clicking on Prescrutiny.</p>
Submit 	<p>This button is disabled at present.</p>



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Part III - Important Points for Successful Submission

Fee Rules

S. No	Purpose of the form	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees		Remarks for Due Date
				Event Date	Time limit(days) for filing	
1.	Filing Cost Audit Report with the Central Government	The Companies (Registration offices and Fees) Rules, 2014-Annexure B		Date of receipt of the cost audit report from cost auditor. [Earliest date entered in field 6 (g)]	30 days	

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

The eForm will be auto-approved.

Email

The status of request is sent to user via email at the end of the day of processing the same. This is sent on the email id of the company.

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[Annexure A](#)

Section 148(6):

A company shall within thirty days from the date of receipt of a copy of the cost audit report prepared in pursuance of a direction under sub-section (2) furnish the Central Government with such report along with full information and explanation on every reservation or qualification contained therein.

Rule 6 (6):

Every company covered under these rules shall, within a period of thirty days from the date of receipt of a copy of the cost audit report, furnish the Central Government with such report along with full information and explanation on every reservation or qualification contained therein, in form CRA-4 along with fees specified in the Companies (Registration Offices and Fees) Rules, 2014.

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Annexure B

The Companies (Registration offices and Fees) Rules, 2014

1. Fee for filing e-Forms or documents in case of company having share capital

Nominal Share Capital	Fee applicable
Less than 1,00,000	Rupees 200 per document
1,00,000 to 4,99,999	Rupees 300 per document
5,00,000 to 24,99,999	Rupees 400 per document
25,00,000 to 99,99,999	Rupees 500 per document
1,00,00,000 or more	Rupees 600 per document

2. Fee for filing e-Forms or documents in case of company not have share capital

Fee applicable
Rupees 200 per document

3 Foreign Companies

Rupees 6,000

Additional Fee Rules

Period of delays	All forms
Up to 30 days	2 times of normal fees
More than 30 days and up to 60 days	4 times of normal fees
More than 60 days and up to 90 days	6 times of normal fees
More than 90 days and up to 180 days	10 times of normal fees
More than 180 days	12 times of normal fees

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Annexure C

(A) Regulated Sector

S. No.	Industry /Sector/ Product/Service	CETA Heading (Wherever applicable)
1.	Telecommunication	Not applicable
2.	Electricity	.....
3.	Petroleum	2709 to 2715
4.	Drugs and pharmaceuticals	2901 to 2942; 3001 to 3006.
5.	Fertilisers;	3102 to 3105.
6.	Sugar and industrial alcohol;	1701; 1703; 2207

(B) Non-Regulated Sector

S. No.	Industry/ Sector/ Product/ Service	CETA Heading (Wherever applicable)
1.	Machinery and mechanical appliances used in defence, space and atomic energy sectors	8401 to 8402; 8801 to 8805; 8901 to 8908
2.	Turbo jets and turbo propellers	8411
3.	Arms and ammunitions	3601 to 3603; 9301 to 9306.
4.	Propellant powders and explosives, etc.	3601 to 3603
5.	Radar, radio navigational aid apparatus, etc.	8526
6.	Tanks and armoured fighting vehicles, etc.	8710
7.	Port services	Not applicable.
8.	Aeronautical services	Not applicable.
9.	Steel	7201 to 7229; 7301 to 7326
10.	Roads and other infrastructure projects	Not applicable.
11.	Rubber and allied products	4001 to 4017
12.	Coffee and tea	0901 to 0902
13.	Railway or tramway locomotives, etc.	8601 to 8608.
14.	Cement	2523; 6811 to 6812

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S. No.	Industry/ Sector/ Product/ Service	CETA Heading (Wherever applicable)
15.	Ores and Mineral Products	2502 to 2522; 2524 to 2526; 2528 to 2530; 2601 to 2617
16.	Mineral fuels, mineral oils etc.	2701 to 2708
17.	Base metals	7401 to 7403; 7405 to 7413; 7419; 7501 to 7508; 7601 to 7614; 7801 to 7802; 7804; 7806; 7901 to 7905; 7907; 8001; 8003; 8007; 8101 to 8113.
18.	Organic and Inorganic Chemicals, etc.	2801 to 2853; 2901 to 2942; 3801 to 3807; 3402 to 3403; 3809 to 3824.
19.	Jute and Jute Products	5303, 5310
20.	Edible Oil	1507 to 1518
21.	Construction Industry	Not applicable.
22.	Health services	Not applicable.
23.	Education services	Not applicable.
24.	Milk powder, etc.	0402
25.	Insecticides	3808
26.	Plastics and Polymers	3901 to 3914; 3916 to 3921; 3925
27.	Tyres and Tubes	4011 to 4013
28.	Paper	4801 to 4802
29.	Textiles	5004 to 5007; 5106 to 5113; 5205 to 5212; 5303; 5310; 5401 to 5408; 5501 to 5516
30.	Glass	7003 to 7008, 7011, 7016
31.	Other machinery	8403 to 8487
32.	Electricals or electronic machinery	8501 to 8507; 8511 to 8512; 8514 to 8515; 8517; 8525 to 8536; 8538 to 8547.
33(i)	Medical devices (Cardiac stents)

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S. No.	Industry/ Sector/ Product/ Service	CETA Heading (Wherever applicable)
33(ii)	Medical devices (Drug eluting stents)
33(iii)	Medical devices (Catheters)	.....
33(iv)	Medical devices (Intra ocular lenses)	.....
33(v)	Medical devices (Bone cements)	.....
33(vi)	Medical devices (Heart valves)	.....
33(vii)	Medical devices (Orthopaedic implants)	.....
33(viii)	Medical devices (Internal prosthetic replacements)	.....
33(ix)	Medical devices (Scalp vein set)	.....
33(x)	Medical devices (Deep brain stimulator)	.....
33(xi)	Medical devices (Ventricular peripheral shud)	.....
33(xii)	Medical devices (Spinal implants)	.....
33(xiii)	Medical devices (Automatic impalpable cardiac deflobillator)	.....
33(xiv)	Medical devices (Pacemaker (temporary and permanent))	.....
33(xv)	Medical devices (Patent ductus arteriosus, atrial septal defect and ventricular septal defect closure device)	.....
33(xvi)	Medical devices (Cardiac re-synchronize therapy)	.....
33(xvii)	Medical devices (Urethra spinicture devices)	.....
33(xviii)	Medical devices (Sling male or female)	.....
33(xix)	Medical devices (Prostate occlusion device)	.....
33(xx)	Medical devices (Urethral stents)	.....
33(xxi)	Medical devices (Other)	9018 to 9022