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(Form of Intimation of appointment of cost auditor by the company to Central Government)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents 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

eForm CRA-2 is required to be filed pursuant to section 148(3) of Companies Act, 2013 and rule 6(2) of the Companies (cost records and audit) Rules, 2014 which are reproduced for your reference.

Section 148(3):

The audit under sub-section (2) shall be conducted by a Cost Accountant in practice who shall be appointed by the Board on such remuneration as may be determined by the members in such manner as may be prescribed:

Provided that no person appointed under section 139 as an auditor of the company shall be appointed for conducting the audit of cost records:

Provided further that the auditor conducting the cost audit shall comply with the cost auditing standards.

Explanation.—For the purposes of this sub-section, the expression “cost auditing standards” mean such standards as are issued by the Institute of Cost and Works Accountants of India, constituted under the Cost and Works Accountants Act, 1959, with the approval of the Central Government.

Rule 6 (2):

Every company referred to in sub-rule (1) shall inform the cost auditor concerned of his or its appointment as such and file a notice of such appointment with the Central Government within a

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period of thirty days of the Board meeting in which such appointment is made or within a period of one hundred and eighty days of the commencement of the financial year, whichever is earlier, through electronic mode, in form CRA-2, along with the fee as specified in Companies (Registration Offices and Fees) Rules, 2014.

Purpose of the eForm

Every company covered under the Cost (record and audit) Rules, 2014 including all units and branches shall, in respect of each of its financial year commencing on or after the 1st day of April, 2014, maintain cost records in eform CRA-1. Further company covered under class of company require to appoint cost auditor shall appoint such cost auditor within one hundred and eighty days from the commencement of the financial year. It shall also inform the Central government about appointment of cost auditor within thirty days of the board meeting appointing cost auditor or within one hundred and eighty days of commencement of the financial year, whichever is earlier.

eForm Number as per Companies Act, 1956

eform 23C.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm CRA-2 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/ Section Name		Field Name	Instructions
1	a	Corporate Identity Number (CIN)	Enter the Valid CIN of the company. You may find CIN by entering existing registration number or name of the company on the MCA website.(www.mca.gov.in) Also the Company should be in Active status. Please check the status in Master data of the company available at MCA site.
1		Pre-fill button	Click the Pre-fill button. On clicking the button, system shall automatically display the name, registered office address, email id and phone number. In case there is any change in the email ID or phone number, you can enter the new valid email ID and updated phone number (if available).
3		Financial year to be covered by the cost auditor(s)	Enter the start and end date of the financial year for which the cost auditor(s) is/are appointed.
4	i	Company is engaged in production of	Select the radio button as if company engaged in single or multiple products/services.
4	ii	Company is covered under the below category(ies) requiring audit of the cost records	Select the categories for which company requires the audit of its cost records and enter the number of products/ services covered under respective category for which cost auditor(s) is/are appointed.
5		Details of product(s)/services(s) covered under different categories for which auditor(s) is/are appointed	Select the name of products/ services as defined under notified rules which are covered under different categories for which cost auditor(s) is/are appointed.
6		Number of cost auditor(s) appointed	Enter the number of cost auditors appointed by the company for the audit of its cost records.
6	I	Details of the cost auditor(s) appointed	Enter the details of each appointed cost auditor including details of the products/services which would be audited.

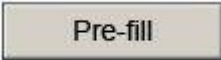
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S. No/ Section Name	Field Name	Instructions
		Products/Services selected should have also been selected above in the field 'Details of product(s)/services(s) covered under different categories for which auditor(s) is/are appointed'. In case category of any auditor is LLP then kindly enter LLPIN.
7	a	Whether intimation is being filed for change in cost auditor(s) for same financial year
7	b	Mention the SRN of form CRA-2/form 23C filed for appointment of previous cost auditor(s)
8	a	Is there any change in cost auditor(s) appointed from the previous financial year
		Whether the previous cost auditor(s) has/have been informed about the change
To be digitally signed by	Declaration	Enter the serial number and date of board resolution authorizing the signatory to sign and submit the eForm.
	DSC	Ensure the eForm is digitally signed by the Director, Managing Director, Manager, CEO, CFO or Company Secretary. The person should have registered his/her DSC with MCA by using the following link (www.mca.gov.in). If not already register, then please register before signing this form. Disqualified director should not be able to sign the form.
	DIN or Income-tax PAN or Membership number	- In case the person digitally signing the eForm is a Director or Managing Director - Enter the approved DIN. - In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter valid income-tax PAN.

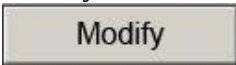
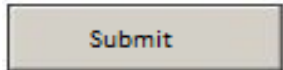
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S. No/ Section Name	Field Name	Instructions
		In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.
Attachments	- Copy of Board resolution of the company - Optional attachment(s), if any	

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.
Remove Attachment 	You can view the attachments added to the eForm in the List of attachment field. To remove any attachment from the eForm, select the attachment in the List of attachment field and click the Remove attachment button.
Check Form 	- 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. - Correct the highlighted errors. - 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". Note: The Check Form functionality does not require Internet connectivity.

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Buttons	Particulars
Modify 	The Modify button is enabled, after you have checked the eForm using the Check Form button. To make changes to the filled and checked form: 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 	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.” The Prescrutiny functionality requires Internet Connectivity. Please attach signatures before clicking on Prescrutiny.
Submit 	This button is disabled at present.

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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.	Form of Intimation of appointment of cost auditor by the company to Central Government	The Companies (Registration offices and Fees) Rules, 2014 - Annexure B		Within 30 days from the date of board meeting or 180 days of the start of the financial year, whichever is earlier		

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 under straight through processing mode.

Email

When an eForm is registered by the authority concerned, an acknowledgement of the same is sent to the user in the form of an email at the end of the day to the email id of the company.

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Annexure A

The Companies (Registration offices and Fees) Rules, 2014

1. Fee applicable 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 applicable in case of company not having share capital

Fee applicable
Rupees 200 per document

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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