

General Circular No. 42/2014

**No. 1/40/2013/CL.V-Part
Government of India
Ministry of Corporate Affairs**

**5th Floor, "A" Wing, Shastri Bhawan,
Dr. R. P. Road, New Delhi.
Dated: 12th November, 2014**

To

All Regional Directors,
All Registrars of Companies,
All Stakeholders.

Subject: Clarification on matters relating to the Companies (Cost Records and Audit) Rules, 2014.

Sir,

Government has received representations from stakeholders seeking clarifications about Rules 5(1) and 6(2) of the Companies (Cost Records and Audit) Rules, 2014 regarding maintenance of cost records and filing of notice of appointment of the Cost Auditor in Form CRA-2 in electronic mode. The matter has been examined in the Ministry and the following is clarified:

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.

2. This issues with the approval of the Competent Authority.

Yours faithfully,
(Kamna Sharma)
Assistant Director

Copy to:-

1. governance Section and web contents officer to place this circular on the Ministry's website.
2. Guard File