

**General Circular No. 42/2014**

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

**5<sup>th</sup> Floor, "A" Wing, Shastri Bhawan,  
Dr. R. P. Road, New Delhi.**

**Dated: 12<sup>th</sup> 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.**

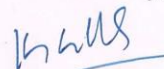
Sir,

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 31<sup>st</sup> 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**

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