

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

**LOK SABHA
UNSTARRED QUESTION NO. 2184
ANSWERED ON MONDAY, THE 2nd DECEMBER, 2019
AGRAHAYANA 11, 1941 (SAKA)**

COMPANIES RULES

QUESTION

2184. SHRI KANUMURU RAGHU RAMA KRISHANA RAJU:

**Will the Minister of CORPORATE AFFAIRS
be pleased to state:**

कारपोरेट कार्य मंत्री

- (a) whether the Government has recently issued a notification to amend the Companies (cost records and audit) Rules, 2014;
- (b) if so, the details thereof;
- (c) whether companies who have already filed their Cost Audit Report in form CRA-4 for the financial year 2018-19 before the publication of this notification are required to file their Cost Audit Report for the said financial year; and
- (d) if so, the details thereof and if not, the reasons therefor?

ANSWER

**THE MINISTER OF STATE FOR FINANCE
AND CORPORATE AFFAIRS**

(SHRI ANURAG SINGH THAKUR)

वित्त एवं कॉर्पोरेट कार्य मंत्रालय में राज्य मंत्री

(श्री अनुराग सिंह ठाकुर)

(a) to (d):- The Ministry vide Notification No. G.S.R. 792 (E) dated 15.10.2019 has amended the Companies (Cost Records and Audit) Rules, 2014 through Companies (Cost Records and Audit) Amendment Rules, 2019 due to implementation of GST, other procedural changes and consequent revision of connected forms i.e. CRA-1 (Particulars relating to the items of costs to be included in the Books of Accounts) and CRA-3 (Form of Cost Audit Report). The said notification is placed on the Ministry's website www.mca.gov.in and is in public domain.

The companies who have already filed their Cost Audit Report in form CRA-4 for the financial year 2018-19 with the Central Government before the publication of Notification No. G.S.R. 792 (E) dated 15.10.2019 are not required to file their Cost Audit Report again for the said financial year as provided in clause 1(3) of the aforesaid notification. The text of the clause 1(3) is reproduced below:

“the companies who have already filed their Cost Audit Report in form CRA-4 for the financial year 2018-19 with the Central Government before the publication of this notification are not required to file their Cost Audit Report for the said financial year.”

The effective date of notification is 15.10.2019.
