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ABOUT THIS DOCUMENT

This Instruction Kit is designed as a step by step guide to assist the user in filling up the webform. This document provides references to law(s) governing the webform, guidelines to access the application, instructions to fill the webform at field level and important check points while filling up the webform along with other instructions to fill the webform.

Useris advised to refer to the respective instruction kit for filing of webform.

This document is divided into following sections:

Click on any section link to refer to the particular section.

1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Section **148(3)** of The Companies Act, 2013 read with Rule 6(1), 6(2) & 6(3A) of the Companies (cost records and audit) Rules, 2014.

1.1 Purpose of the webform

The webform 'CRA-2' aims to simplify the process of filing the intimation of appointment of cost auditor by the company to the Central Government.

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 Form CRA-1. The category of companies specified in rule 3 and the thresholds limits laid down in rule 4, shall within one hundred and eighty days of the commencement of every financial year, appoint a cost auditor.

Every company referred to in sub-rule (1) of rule 6 of the Companies (cost records and audit) Rules, 2014 shall file a notice of such appointment with the Central Government in Form CRA-2, within a 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.

Any casual vacancy in the office of a cost auditor, whether due to resignation, death or removal, shall be filled by the Board of Directors within thirty days of occurrence of such vacancy and the company shall inform the Central Government in Form CRA-2 within thirty days of such appointment of cost auditor.

1.2 Important Check Points while filling up the webform

- ✓ *Please read instructions and guidelines carefully before filling online application forms.*
- ✓ *Please attach the required mandatory supporting documents in the specified format only.*
- ✓ *Please ensure that applicant of the webform is registered as 'Business User' at the MCA portal before filing the webform.*
- ✓ *Please note that the company for which the webform is being filed shall be registered with MCA and shall have a valid and approved CIN/FCRN.*
- ✓ *Please ensure that the DSC attached in the webform is registered on MCA portal against the DIN/DPIN/PAN/Membership number as provided in the form.*
- ✓ *Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC and an approved DIN/DPIN or valid PAN/Membership Number, as applicable.*
- ✓ *Please ensure that the Cost auditor being appointed via this form should not be same as the auditor as per Section 139 of the Companies Act, 2013, with respect to the Financial Year entered in this form.*
- ✓ *Please ensure that only one CRA-2 form is allowed to be filed for the Financial Year entered in the form, if purpose of filing the form is selected as 'Original' in field number 1 (f) i.e. "Nature of intimation of appointment of cost auditor(s)".*

- ✓ *Please ensure that cost auditor being appointed via this form (whose information is entered in field number 4 i.e. "Details of the Cost Auditor") is not simultaneously appointed in 20 companies for the same Financial Year. For the purpose of counting 20 companies, following companies shall be excluded:*
    - *All companies falling under the categories described in Annexure A.*
    - *When CRA-2 being filed for the appointment of new auditor due to casual vacancy, this company, i.e. company filing CRA-2 will be excluded from the limit of 20 for the retiring Cost Auditor.*
- ✓ *If the space within any of the fields is not sufficient to provide all the information, then additional details can be provided as an optional attachment to the webform.*
- ✓ *Please check for any alerts that are generated using the "Notifications and alerts" function under the 'My Workspace' page in the FO user dashboard on the MCA website.*

1.3 eForm Number as per Companies Act, 1956

eform 23C.

2 PART II – ACCESSING THE FORM NO. CRA-2

2.1 Application Process for Form No. CRA-2

2.1.1 Initial Submission

2.1.1.1 Option 1

STEP 1: Access MCA homepage
STEP 2: Login to MCA portal with valid credentials[1]
STEP 3: Select "MCA services" and further select "Company e-Filling"
STEP 4: Select "Approval Services (ROC/RD/HQ) "
STEP : Access " CRA-2 Appointment of cost auditor
STEP 7: Enter CIN/FCRN information[2]
STEP 8: Search CIN/FCRN using the search option (optional)[3]
STEP 9: Select CIN/FCRN from the dropdown option (optional)[4]
STEP 10: Fill up the application
STEP 11: Save the webform as a draft (optional)[5]
STEP 12: Submit the webform
STEP 13: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA)
STEP 14: Affix the DSC
STEP 15: Upload the DSC affixed pdf document on MCA portal
STEP 16: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the form + 2 days, whichever is earlier, the SRN will be cancelled)
STEP 17: Acknowledgement is generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage
STEP 2: Access Form No. CRA-2 through search bar on MCA homepage (website search)[6]
STEP 3: Login to MCA portal with valid credentials
STEP 4: Enter CIN/FCRN information[2]
STEP 5: Search CIN/FCRN using the search option (optional) [3]
STEP 6: Select CIN/FCRN from the dropdown option (optional) [4]
STEP 7: Fill up the application
STEP 8: Save the webform as a draft (optional)[5]

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[1] In case Option 1 is selected, the user will have an option to either login immediately after accessing the MCA homepage, or login after selecting "Form of intimation of appointment of cost auditor by the company to Central Government (CRA-2)" in case the user is not already logged in.
[2] In case the user filling the webform is a company user then, CIN/FCRN and company name will be auto populated based on the user id from which the user logs in.
[3] In case the user filling the webform is a Professional user, a search option will be provided on the page allowing the user to search for the CIN/FCRN basis the name of the company. Either full name of the company or partial name can be used to search the company.
[4] In case the user filing the webform is any other business user, a dropdown option containing a list of all the CIN/FCRN and corresponding company name for companies where the user is associated shall be displayed.
[5] The option to save the webform as a draft shall be enabled once the user enters CIN/FCRN.
[6] In case Option 2 is selected, the user will have an option to either login immediately after accessing the MCA homepage or login after performing the website search.

STEP 9: Submit the webform

STEP 10: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA)

STEP 11: Affix the DSC

STEP 12: Upload the DSC affixed pdf document on MCA portal

STEP 13: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the form + 2 days, whichever is earlier, the SRN will be cancelled)

STEP 14: Acknowledgement is generated

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill the Form No. CRA-2 at Field Level

Instructions to fill the Form No. CRA-2 are tabulated below at field level. Only important fields that require detailed instructions are explained. Self-explanatory fields are not explained.

Field No	Field Name	Instructions
1 (a)	Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)	i. In case of company users, CIN/FCRN of company or foreign company shall be ***pre-filled*** based on the user id. ii. In case of professional users, a search option shall be provided to search the CIN/FCRN basis the company name. Either full name of the company or partial name can be used to search the company. iii. In case of other business users, a dropdown option is provided containing the list of CIN/FCRN with which the user is associated.
1 (b)	Name of the company	i. Name of the company shall be prefilled based on CIN / FCRN provided in field number 1 (a) i.e. "Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)". ii. Please note that the user shall not be allowed to edit these fields.
1 (c)	Address of the registered office or of the principal place of business in India of the company	
1 (d)	e-mail id of the company	
1(e)	Phone (with STD code)	i. Pre-filled based on CIN/FCRN entered in field 1(a) and editable in all cases if not pre-filled
1 (f)	Nature of intimation of appointment of cost auditor(s)	i. Types of purposes for which Form CRA-2 is to be filed via a checkbox: A. Original B. Filing due to Amalgamation C. Filing due to Demerger D. Filing for appointment of auditor due to casual vacancy E. Filing due to addition of new products/services F. Others ii. Please note that if the user selects option A or D i.e. A is for 'Original purpose' in this field and D is for 'Filing for appointment of auditor due to casual vacancy , no other options can be selected. iii. i.e. 'Original' in this field, no other options can be selected. iv. User can select more than one checkbox, except for option A and D.

Field No	Field Name	Instructions
		v. The user is not allowed to select Option B i.e. 'Filing due to Amalgamation' and option C i.e. 'Filing due to Demerger' together.
2 (a)	**Financial year to be covered by the cost auditor(s)**	
2 (b)	From (DD/MM/YYYY)	i. Date entered in this field shall be equal to or greater than incorporation date/ date of establishment of place in India or 1.04.2014, whichever is later and shall be less than or equal to system date. ii. Date entered in field number 2 (c) i.e. "To (DD/MM/YYYY)" shall be greater than the date mentioned in field number 2 (b) i.e. "From (DD/MM/YYYY)". iii. Please note that period between field number 2 (b) and 2 (c) shall be less than or equal to 15 months.
2 (c)	To (DD/MM/YYYY)	
2 (d)	CIN of Amalgamating Company	CIN entered in this field shall not be an active CIN and should be different than the CIN provided in field number 1 (a) i.e. "Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)".
2 (e)	CIN of Demerged Company	i. This field shall be displayed and mandatory in case option C i.e. 'Filing due to Demerger' is selected in field number 1 (f) i.e. "Nature of intimation of appointment of cost auditor(s)". ii. Please note that CIN of demerged company can't be same as CIN provided in field number 1 (a) i.e. "Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)".
2 (f)	Number of such auditor(s) whose place of office is vacated	i. This field shall be displayed and mandatory in case option D i.e. 'Filing for appointment of auditor due to casual vacancy' is selected in field number 1 (f) i.e. "Nature of intimation of appointment of cost auditor(s)". ii. Basis the number entered in this field, field number 2 (g)(i) i.e. "S No" to field number 2 (g)(v) i.e. "Reason of casual vacancy" shall be displayed in a tabular format and rows shall be re-generated. iii. Please note that value entered in this field can't be less than or equal to zero and shall be between 1 to 10.
2 (g)(ii)	Membership number of the cost auditor or member representing the firm/LLP	If number of auditors in field number 2 (f) i.e. "Number of such auditor(s) whose place of office is vacated" is more than 1, membership number entered shall be unique for all the cost auditors.

Field No	Field Name	Instructions
2 (g)(iii)	Name of the cost auditor or member representing the firm/LLP	This field shall be pre-filled based on the membership number entered in field number 2 (g)(ii) i.e. “Membership number of the cost auditor or member representing the firm/LLP”.
2 (g)(iv)	Date of casual vacancy (DD/MM/YYYY)	i. Please note that date entered shall be less than the system date and greater than or equal to the incorporation date/ date of establishment of place in India. ii. Date entered in this field shall also be equal to or greater than the date mentioned in field “Date of the board meeting in which cost auditor was appointed (dd/mm/yyyy)” of the CRA-2 form whose SRN is provided in field number 2 (j) i.e. “SRN of original CRA-2/23-C filed earlier for appointment of cost auditor(s) for the current Financial Year”.
2 (g)(v)	Reason of casual vacancy	The user is allowed to select only one option under this field.
2(h)	Whether a new cost auditor is appointed for the new services/product(s)	i. User has to select one option ii. This field shall be displayed and mandatory in case option E is selected in field 1(f). iii. In case user selects 'Yes' in this field, data-fields in section 3 and 4 shall be mandatory to fill.
2 (j)	SRN of original CRA-2/23-C filed earlier for appointment of cost auditor(s) for the current Financial Year	i. This field shall be displayed and mandatory in case option other than option A i.e. ‘Original’ is selected in field number 1 (f) i.e. “Nature of intimation of appointment of cost auditor(s)”. ii. This field has to be repeated if multiple purposes are selected in field no. 1(f) iii. SRN entered in this field shall be a valid and approved SRN and shall be associated with the CIN/FCRN provided in field number 1 (a) i.e. “Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN) except if purpose 2 is selected i.e filling due to Amalgamation in field no. 1(f), in that case association should be check with CIN/FCRN entered in field no. 2(d) and if purpose 3 is selected i.e filling due to Demerger in field no. 1(f), in that case association should be check with CIN/FCRN entered in Field no. 2(e)
3 (a)	Number of Industries/Sectors/Products/Services (CTA Heading Level, wherever applicable as per rules) covered under regulated sectors	i. Value entered in either of field number 3 (a) i.e. “Number of Industries/Sectors/Products/Services (CTA Heading Level, wherever applicable as per rules) covered under regulated sectors” or field number 3 (b) i.e. “Number of Industries/Sectors/Products/Services (CTA Heading Level, wherever applicable as per rules) covered under non-regulated sectors” shall be greater than zero. ii. User can select any value between 1 to 15.

Field No	Field Name	Instructions
		iii. Basis the number entered in this field, rows shall be regenerated in the form of a table containing data-field headers 3 (a)(ii) i.e. "S No" to 3 (a)(v) i.e. "No. of tariff items/Products/ services", which shall be mandatory for data entry. iv. There shall be a separate row for each 4-digit CTA heading (wherever applicable) and in case no CTA headings are available, then there shall be a separate row for each industry/sector/product/service. v. Enter the details of such Industries/ Sectors/ Products/ Services defined under the notified rules which are covered under different categories for which cost auditor(s) is/are appointed. Category selected should be unique with respect to CTA codes selected. In case no CTA code is notified, then such category should be selected only once. vi. Under the column "No. of tariff items/Products/Services", - In case CTA is available, fill total number of tariff items which are being produced under that heading. - In other cases, fill the total number of different product/service being produced/provided under that category. Refer annexure B for CTA Heading Level and applicable codes.
3 (b)	Number of Industries/Sectors/Products/Services (CTA Heading Level, wherever applicable as per rules) covered under non-regulated sectors	i. Value entered in either of field number 3 (a) i.e. "Number of Industries/Sectors/Products/Services (CTA Heading Level, wherever applicable as per rules) covered under regulated sectors" or field number 3 (b) i.e. "Number of Industries/Sectors/Products/Services (CTA Heading Level, wherever applicable as per rules) covered under non-regulated sectors" shall be greater than zero. ii. User can select any value between 1 to 15. iii. Basis the number entered in this field, rows shall be regenerated in the form of a table containing data-field headers 3 (b)(ii) i.e. "S No" to 3 (b)(v) i.e. "No. of tariff items/Products/ services", which shall be mandatory for data entry. iv. There shall be a separate row for each 4-digit CTA heading (wherever applicable) and in case no CTA headings are available, then there shall be a separate row for each industry/sector/product/service. v. Enter the details of such Industries/ Sectors/ Products/ Services defined under the notified rules which are covered under different categories for which cost auditor(s) is/are appointed. Category selected should be unique with respect to CTA codes selected. In case no CTA code is

Field No	Field Name	Instructions
		notified, then such category should be selected only once. Refer annexure B for CTA Heading Level and applicable codes. vi. Under the column "No. of tariff items/Products/Services", - In case CTA is available, fill total number of tariff items which are being produced under that heading. - In other cases, fill the total number of different product/service being produced/provided under that category. Refer annexure B for CTA Heading Level and applicable codes.
3 (c)	**Details of existing cost auditor whose scope is being increased**	
3 (c)(i)	Number of cost auditor(s)	i. This field shall be displayed and mandatory in case option E i.e. 'Filling due to addition of new products/services' is selected in field number 1 (f) i.e. "Nature of intimation of appointment of cost auditor(s)" and 'No' is selected in field number 2 (h) i.e. "Whether a new cost auditor is appointed for the new services/product(s)". ii. Based on the number entered in this field, field number 3 (c)(ii) i.e. "S No" to field number 3 (c)(v) i.e. "Scope of audit of the cost auditor/firm/LLP" shall be displayed as a table. iii. Please note that value entered in this field can't be less than or equal to zero. iv. User can select any value between 1 to 10.
4	**Details of the Cost Auditor**	
4 (a)	Number of cost auditor(s)	i. Please note that value entered in this field can't be less than or equal to zero and shall be between 1 to 10. ii. The row of fields from field number 4 (b) i.e. "Category of the auditor" to field number 4 (m) i.e. "Whether the Company has obtained written consent of the cost auditor for appointment and also certificate as provided in sub-rule (1A) of Rule 6 of Companies (Cost Records and Audit) Rules, 2014" shall be regenerated under this field and shall be equal to number entered here. iii. Field name shall be "Details of all the new cost auditor(s) appointed" if option D is selected in field number 1(f) i.e. "Nature of intimation of appointment of cost auditor(s)" and field name shall be "Details of all the cost auditor(s) appointed" in all other cases.
4 (e)	Income tax PAN of the cost auditor	i. This field shall be displayed and mandatory in case option A i.e. 'Individual' is selected in field number 4 (b) i.e. "Category of auditor". ii. Please provide a valid PAN number in this field.

Field No	Field Name	Instructions
		iii. If number of cost auditor is more than 1 in field number 4 (a) i.e. “Number of cost auditor(s)”, PAN number entered shall be unique for all the cost auditors.
4 (f)	Firm Registration Number (FRN) of the Cost Auditor/Cost Auditor’s firm/LLP	i. This field shall be displayed in case option B i.e. ‘Partnership firm’ or option C i.e. ‘Limited liability partnership (LLP)’ is selected in field number 4 (b) i.e. “Category of auditor”. ii. If number of cost audit firms is more than 1 in field number 4 (a) i.e. “Number of cost auditor(s)”, FRN entered shall be unique for all the cost audit firms.
4 (g)	Name of Cost Auditor's Firm/LLP	This field shall be displayed in case option B i.e. ‘Partnership firm’ or option C i.e. ‘Limited liability partnership (LLP)’ is selected in field number 4 (b) i.e. “Category of auditor”.
4 h(ix)	Jurisdiction of Police Station	Enter the police station in the jurisdiction of the Cost Auditor/Cost Auditor’s firm/LLP address.
4 (k)	Date of the board meeting in which cost auditor was appointed (DD/MM/YYYY)	i. Please note that date entered in this field shall be less than or equal to system date. ii. Date entered in this field shall be equal to or greater than incorporation date/ date of establishment of place of business in India, except in case the user selects Option B i.e. ‘Filing due to Amalgamation’ or option C i.e. ‘Filing due to Demerger’ in field number 1 (f) i.e. “Nature of intimation of appointment of cost auditor(s)”, a date less than the incorporation date shall be allowed to enter.
4 (l)	Scope of audit of the cost auditor/firm/LLP	Enter the scope of audit including details of the Industries/ Sectors/ Products/ Services or units/locations which would be audited.
5	**Details about previous cost auditors**	
5 (a)	Is there any change in cost auditor(s) appointed from the previous financial year	i. This field shall be displayed and mandatory in case option A 'Original' is selected in field number 1(f) i.e. “Nature of intimation of appointment of cost auditor(s)”. ii. The user is allowed to select only one option under this field.
5 (b)	Mention the Firm Registration number(s) and name of the previous cost auditor(s) which has not been reappointed	This field shall be displayed and mandatory in case ‘Yes’ is selected in field number 5(a) i.e. “Is there any change in cost auditor(s) appointed from the previous financial year”.
5 (c)	Reasons for change	This field shall be displayed and mandatory in case ‘Yes’ is selected in field number 5(a) i.e. “Is there any change in cost auditor(s) appointed from the previous financial year”.
5 (d)	Whether the previous cost auditor(s) has/have been informed about the change	i. This field shall be displayed and mandatory in case ‘Yes’ is selected in field number 5(a) i.e. “Is there any change in cost auditor(s) appointed from the previous financial year”.

Field No	Field Name	Instructions
		ii. The user is allowed to select only one option under this field.
	Attachments	All the attachments shall be either in pdf or .jpg format. The size of each individual attachment can be up to 2MB.
(a)	Copy of Board resolution of the company	i. The attachment shall be either in pdf or .jpg format. ii. The size of each individual attachment can be up to 2MB.
(b)	Optional attachment(s) - if any	i. This field can be used to provide any other information. ii. The attachment shall be either in pdf or .jpg format. iii. The size of each individual attachment can be up to 2MB. iv. User can attach maximum 5 attachments each up to 2 MB and the total shall not be more than 10 MB.
	Declaration	i. Enter the number and date of the Board Resolution via which the signatory of this form is authorized. ii. Date entered in this field shall be less than or equal to system date and equal to or greater than incorporation date/ date of establishment of place in India, except in case the user selects Option B i.e. 'Filing due to Amalgamation' or option C i.e. 'Filing due to Demerger' in field number 1 (f) i.e. "Nature of intimation of appointment of cost auditor(s)", a date less than the incorporation date shall be allowed to enter.
	I am authorized by the Board of Directors of the Company vide resolution number	
	dated	
	To be digitally signed by	i. Select one of the options from the drop-down list –Director / Manager / Company Secretary / CEO / CFO (in case of an Indian company) or an authorized representative (in case of foreign company). ii. In case the person digitally signing the Form is a Director - Enter the approved DIN. iii. In case the person digitally signing the Form is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) or authorized representative - Enter a valid income-tax PAN. iv. In case the person digitally signing the Form is a Company Secretary - Enter valid membership number. v. Disqualified director shall not be able to sign the form.
	Designation	
	Director identification number of the director; or PAN of the Manager or CEO or CFO or authorized representative; or Membership number of the Company Secretary	

3.2 Other instructions to fill Form No. CRA-2

Buttons	Particulars
Choose File	i. Click the "Choose File" button to browse and select a document that is required to be attached as a supporting. ii. This is an optional field. iii. All the attachments should be uploaded in ***pdf or .jpg format.*** The total size of the each document being submitted can be **up to 2 MB** The user has an option to attach max 5 files in optional attachment section .
Remove	The user has an option to remove files from the attachment section using the "Remove" (X) option provided against each attachment.
Download	The user has an option to download the attached file(s) using the "Download" option provided against each attachment.
Save	i. Click on Save button for saving the application in a draft form at any given point in time prior to submitting the webform. ii. This is an optional field and the "Save" option will be enabled only after entering the ***CIN/FCRN***. iii. On saving the webform, all the information filled in the webform will be saved and can be edited/updated till the time webform is submitted. iv. The previously saved drafts can also be accessed (at a later point in time) using the application history functionality.
Submit	i. This is a mandatory field. ii. When the user clicks on the submit button the details filled in the webform are auto saved and the system verifies all the webform, incase errors are detected the user will be taken back to webform and all the relevant error messages shall be displayed. iii. In case at the submission of webform no errors are detected by the system the submission will be successful.

4 PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION

4.1 Fee rules

S#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1	In case of original filing	As per The Companies (Registration of offices and fees) Rules, 2014 specified below		Within 30 days of the date of board meeting [earliest date entered in field number 4(k) i.e. “Date of the board meeting in which cost auditor was appointed (dd/mm/yyyy)” or 180 days of the start of the financial year, whichever is earlier.	T+29 Days or T+179 Days as the case may be
2	In case of filing due to casual vacancy	As per The Companies (Registration of offices and fees) Rules, 2014 specified below		Within 30 days of the date of board meeting [earliest date entered in field number 4(k) i.e. “Date of the board meeting in which cost auditor was appointed (dd/mm/yyyy)”	Within 30 days of Board meeting (T+29 Days)
3	In case of others				
4	In case of filing due to amalgamation or demerger	As per The Companies (Registration of offices and fees) Rules, 2014 specified below	NA	NA	NA

Note:

1. *If the form is being filed for multiple purposes, additional fee shall be calculated based on the earliest event date (calculated as per the logic provided in the table above).*
2. *Fee payable is subject to changes in pursuance of the Act, or any rule or regulation made, or notification issued thereunder.*
3. *In case of amalgamation and demerger selected with any other purpose the event date shall be considered as per the logic provided in the point no.3 of the above table.*

4.1.1 The Companies (Registration offices and Fees) Rules, 2014

Normal fee

In case of company having share capital

S#	Nominal Share Capital	Fee applicable (INR)
1	Less than 1,00,000	INR 200
2	1,00,000 to 4,99,999	INR 300
3	5,00,000 to 24,99,999	INR 400
4	25,00,000 to 99,99,999	INR 500
5	1,00,00,000 or more	INR 600

In case company not having share capital

Fee applicable
Rupees 200 per document

Normal filing fee in case of foreign company

Fee applicable
Rupees 6,000 per document

Additional fees

S#	Period of delays	Fee applicable (INR)
1	Up to 30 days	2 times of normal fees
2	More than 30 days and up to 60 days	4 times of normal fees
3	More than 60 days and up to 90 days	6 times of normal fees
4	More than 90 days and up to 180 days	10 times of normal fees
5	More than 180 days	12 times of normal fees

4.2 Processing Type

Form No. CRA-2 shall be processed in STP mode and shall be taken on record through electronic mode without any further processing. Ensure that all particulars in the webform are correct. There is no provision for resubmission of this webform.

4.3 Useful links

1. Link to access Form No. CRA-2: *https://www.mca.gov.in/content/mca/global/en/mca/e-filing/approval-services-roc-rd-hq/form-cra2.html*
2. FAQs related to e-filing: *https://mca.gov.in/bin/dms/getdocument?mds=cFUFEzUdS2er1unacUDRoQ%253D%253D&type=open*
3. Payment and Fee related Services: *https://www.mca.gov.in/global/en/help-faq/faqs/payment2/payment.html*

5 ANNEXURES

5.1 Annexure A – Logic for application of sub section 3(g) of section 141 of Companies Act 2013

#	Appointment of Auditor in the following Companies will not be considered for calculation of limit of 20 companies	Data Field Source	Data Field	Operator	Value
1	One Person Company	Master Data	Class of Company	Equal to	Private (One Person Company)
2	Dormant Company	Master Data	Company Status (for efiling)	Equal to	Dormant
3	Small Company	Master Data	Class of Company	Should not be equal to	Public
		Master Data	Paid up Capital (Rs)	Less than	Two (04) crores
		MGT-7 (of previous year for which CRA-2 is being filed)	Turnover (field V(i))	Less than	Twenty (40) crores
4	Private Company having paid-up share capital less than one hundred crore Rupee	Master Data	Class of Company	Equal to	Private
		Master Data	Company Category	Equal to	Company limited by Shares
		Master Data	Paid up Capital (Rs)	Less than	Hundred (100) Crore

5.2 Annexure B – CTA Heading for Industries/ Sectors/ Products/ Services

Category A – Regulated		
#	Industries/ sectors/ products/ services	CTA Heading (wherever applicable)
1	Telecommunication	Not applicable
2	Electricity	Generation- 2716
		Other Activity- Not Applicable
3	Petroleum	2709 to 2715
		Other Activity- Not Applicable
4	Drugs and pharmaceuticals	2901 to 2942; 3001 to 3006
5	Fertilisers	3102 to 3105
6	Sugar and industrial alcohol	1701; 1703; 2207

Category B – Non-Regulated		
#	Industry/ Sector/ Product/ Service	CTA Heading (wherever applicable)
1		8401; 8801 to 8805; 8901 to 8908

Category B – Non-Regulated		
#	**Industry/ Sector/ Product/ Service**	**CTA Heading (wherever applicable)**
	Machinery and mechanical appliances used in defence, space and atomic energy sectors	
2	Turbo jets and turbo propellers	8411
3	Arms, ammunitions and explosives	3601 to 3603; 9301 to 9306
4	Propellant powders and prepared 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	Iron and 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, 8609
14	Cement	2523; 6811 to 6812
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, 5307
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, 4701 to 4704
29	Textiles	5004 to 5007; 5106 to 5113; 5205 to 5212; 5303; 5307; 5310; 5401 to 5408; 5501 to 5516
30	Glass	7003 to 7008, 7011, 7016
31	Other machinery and Mechanical Appliances	8402 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)	………
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)	………

Category B – Non-Regulated		
#	**Industry/ Sector/ Product/ Service**	**CTA Heading (wherever applicable)**
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

Illustration on how to fill the details in field number 3 i.e. "Product(s)/ Service(s) to which Cost Audit relates" of the Form

If a company produces/provides the following products/services:

- Products covered in 10 tariff items for petroleum sector (4 for 2709 and 6 for 2710)
- Products covered in 9 tariff items for Fertiliser sector (4 for 3102 and 5 for 3105)
- 5 services covered in Telecommunication services

Then the number to be entered in field number 3(a) i.e. "Number of Industries/Sectors/Products/Services (CTA Heading Level, wherever applicable as per rules) covered under regulated sectors" would be 5 (2+2+1) and accordingly 5 rows would be generated under same block. Further details should be filled in as below:

#	Industries/ sectors/ products/ services	CTA heading (wherever Applicable)	No. of tariff items/ Products/ services
1	Petroleum	2709	4
2	Petroleum	2710	6
3	Fertilisers	3102	4
4	Fertilisers	3102	5
5	Telecommunication	-	5

Based on the above table, at the time of submitting Cost Audit Report, 24 cost statements need to be submitted, (i.e. one for each product/service) unless there are any changes in the product/services during the year.