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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.

User is advised to refer to the respective instruction kit for filing of each webform.

This document is divided into following sections:



Part I – Law(s) governing the webform



Part II– Accessing Form 23D application



Part III – Instructions to fill the webform



Part IV – Key points for successful submission

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

1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Section [233B](#) of the Companies Act, 1956.

1.1 Purpose of the webform

Form 23D aims to simplify the process for submission of information by the cost auditor to CG regarding his acceptance or non-acceptance of appointment. After approval by CG of the application for appointment of cost auditor in webform 23C, the company will issue formal letter of appointment to the cost auditor.

On the receipt of intimation regarding appointment as cost auditor of the company, the auditor needs to inform Cost Audit Branch (MCA HQ) regarding his acceptance or refusal of the proposal within 30 days of such receipt via filing webform 23D.

1.2 Important Check Points while filling up the webform

- ✓ Please read instructions and guidelines carefully before filling online application webforms.
- ✓ Please attach the required mandatory supporting documents in the specified format only.
- ✓ Please ensure that applicant is registered as a business user on the MCA portal.
- ✓ Please ensure that the company is registered with MCA and has a valid CIN/FCRN.
- ✓ Please note that the signing authority of the webform has a valid and non-expired/non-revoked DSC.
- ✓ Please ensure that the DSC of the signatory is registered on MCA portal against the membership number as provided in the webform.
- ✓ 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 ensure that the membership number of the signatory of the webform is a valid membership number existing in the database for the particular category of the professional (ICMAI).
- ✓ Please note that the dates entered in the webform except field “Date of the Central Government's order directing cost audit (DD/MM/YYYY)” are greater than or equal to the date of incorporation of the company.
- ✓ Please note in case ‘Individual’ is selected in field number 4(a) i.e. “Category of cost auditor” and cost auditor details are enterable (and not prefilled), then the membership number entered in field number 4(d) i.e. “Membership number of cost auditor or cost auditor's firm's registration number” is a valid membership number of an ICMAI professional and name of the cost auditor should correspond to the membership number as per database.
- ✓ Please ensure, in case of public company, an option is selected in field number 4(h) i.e. “Whether appointment of auditor is within the limits specified in sub-section 1B of section 224 (applicable in case of appointment in public company)” and the status of company is checked as on the date entered in field number 6 i.e. “Date of filing Form 23C for appointment of cost auditor by the company ... (DD/MM/YYYY)”.
- ✓ Please note SRN number of webform 23C is required for filing webform 23D in field 3(a).

2 PART II – ACCESSING FORM 23D APPLICATION

2.1 Application Process for Form 23D

2.1.1 Initial Submission

2.1.1.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials¹

STEP 3: Select “MCA services”

STEP 4: Select “Company E-Filing”

STEP 5: Navigate to the header “1956 forms”

STEP 6: Access “Information by cost auditor to Central Government (Form 23D)”

STEP 7: Enter CIN/FCRN information²

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: Acknowledgement is generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access Form 23D through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter CIN/FCRN information²

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

STEP 9: Submit the webform

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 “Information by cost auditor to Central Government” 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/foreign 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 CIN/FCRN basis name of company/foreign company.

⁴ In case the user filing the webform is any other business user, a dropdown option containing a list of all the CINs/FCRN and corresponding company/foreign company name for company's 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 the 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.

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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: Acknowledgement is generated

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill 'Form 23D' at Field Level

Instructions to fill 'Form 23D' 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) of company	i. In case of company users, CIN/FCRN of company/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/foreign 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.
2(a)	Name of the company	The value in these fields shall be prefilled based on the CIN/FCRN as entered in field number 1(a) i.e. "Corporate identity number (CIN) or Foreign company registration number (FCRN) of company" and shall be non-editable.
2(b)	Address of the registered office or of the principal place of business in India of the company	
3(a)	Service Request Number (SRN) of Form 23C (Application to the Central Government for appointment of cost auditor by the company)	The value entered in this field shall be an approved SRN of webform 23C associated with the CIN/FCRN as entered in field number 1(a) i.e. "Corporate identity number (CIN) or Foreign company registration number (FCRN) of company".
3(b)	Category of cost audit order	In case Form 23C was filed before 01.05.2011, then 'Company Specific order' shall be displayed else manually selected by the user.
3(c)	Number of industries for which the form is being filed	i. The value in this field shall be prefilled based on value entered in field number 3(a) i.e. "Service Request Number (SRN) of Form 23C (Application to the Central Government for appointment of cost auditor by the company)". ii. In case Form 23C was filed before 01.05.2011 by the user, then '1' shall be displayed. iii. The fields "Number of the Central Government's order directing cost audit", "Date of the central government's order directing cost audit (DD/MM/YYYY)" and "Name of the industry to which cost audit order relates" shall be displayed in a block and the number of blocks shall be regenerated based on the number entered in this field.

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Field No.	Field Name	Instructions
I(i)	Number of the Central Government's order directing cost audit	The value in this field shall be prefilled based on value entered in field number 3(a) i.e. "Service Request Number (SRN) of Form 23C (Application to the Central Government for appointment of cost auditor by the company)".
I(ii)	Date of the Central Government's order directing cost audit (DD/MM/YYYY)	In case webform 23C is filed on or after 01.05.2011, the value in this field shall be based on value entered in field number 3(a) i.e. "Service Request Number (SRN) of Form 23C (Application to the Central Government for appointment of cost auditor by the company)" and for other cases, it will be based on CAO number.
I(iii)	Name of Industry to which cost audit order relates	In case webform 23C is filed on or after 01.05.2011, the value in this field shall be based on value entered in field number 3(a) i.e. "Service Request Number (SRN) of Form 23C (Application to the Central Government for appointment of cost auditor by the company)" and for other cases, it will be based on CAO number to be filled manually.
4(c)	Name of cost auditor or cost auditor's firm appointed as cost auditor	The name of cost auditor or firm should be same as mentioned in the Board resolution.
4(d)	Membership number of cost auditor or cost auditor's firm's registration number	i. Membership number shall be entered in case 'Individual' is selected in field number 4(a) i.e. "Category of cost auditor". ii. Registration number can be of maximum 20 characters if 'Cost Auditor's firm' is selected in field number 4(a) i.e. "Category of cost auditor".
4(g)	Whether the cost auditor is subject to any disqualification under section 233B(5) of the Companies Act, 1956	If 'Yes' is selected in this field, filing of the webform shall be restricted.
5(a)	From (DD/MM/YYYY)	i. In case webform 23C was filed on or after 01.05.2011, then the financial year shall be prefilled based on value entered in field number 3(a) i.e. "Service Request Number (SRN) of Form 23C (Application to the Central Government for appointment of cost auditor by the company)". ii. Date entered in this field shall be less than 01.04.2014.
5(b)	To (DD/MM/YYYY)	i. The date shall be greater than or equal to the date entered in field number 5(a) i.e. "From.....(DD/MM/YYYY)". ii. Difference between the date entered in field number 5(a) i.e. "From.....(DD/MM/YYYY)" and this field shall be maximum 18 months. iii. In case webform 23C was filed on or after 01.05.2011, then the financial year shall be prefilled based on value entered in field number 3(a) i.e. "Service Request

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Field No.	Field Name	Instructions
		Number (SRN) of Form 23C (Application to the Central Government for appointment of cost auditor by the company)".
6	Date of filing Form 23C for appointment of cost auditor by the company ... (DD/MM/YYYY)	The date in this field shall be prefilled based on value entered in field number 3(a) i.e. "Service Request Number (SRN) of Form 23C (Application to the Central Government for appointment of cost auditor by the company)".
8	Date of receipt of intimation of appointment by the cost auditor (DD/MM/YYYY)	In case 'No' is selected in this field, the details of auditor shall be removed in respect of the company's cost auditor updated through webform 23C in the system.
	Attachments	The user is required to provide the attachments either in pdf or .jpg format. All the attachments shall be up to 2MB.
(1)	Copy of the intimation received from the company	The user shall upload this attachment on mandatory basis.
(2)	Optional attachment(s) - if any	i. This field can be used to provide any other information. ii. Please note that the user has an option to upload up to five optional attachments.
	To be digitally signed by (Cost Auditor)	The webform shall be signed by cost auditor.
	Whether associate or fellow	Select the relevant option.
	Membership number	In case 'Individual' is selected in field number 4(a) i.e. "Category of cost auditor", value entered shall be same as entered in field number 4(d) i.e. "Membership number of cost auditor or cost auditor's firm's registration number".

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3.2 Other instructions to fill 'Form 23D'

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 to Form 23D. ii. All attachments should be uploaded in pdf or .jpg format. The total size of the document being submitted can be up to 10 MB. iii. The user has an option to attach multiple files as attachments within the webform.
Remove	The user has an option to remove files from the attachment section using the “Remove” 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. The “Save” option will be enabled only after entering the CIN/FCRN. iii. This is an optional field. iv. 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. v. 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 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

This section is not applicable.

4.2 Processing Type

Form 23D 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 23D: <https://www.mca.gov.in/content/mca/global/en/mca/e-filing/companies-act-1956-forms/form-23d.html>
2. FAQ's related to e-filing:
<https://www.mca.gov.in/bin/dms/getdocument?mds=cFUFzUdS2er1unacUDRoQ%253D%253D&type=open>
3. Payment and Fee related services: [Payment](#)