

General Circular No: 14/2013

52/5/CAB-2011
Government of India
Ministry of Corporate Affairs
Cost Audit Branch

'B-1' Wing, 2nd Floor,
Paryavaran Bhawan,
CGO Complex, Lodhi Road,
New Delhi – 110 003

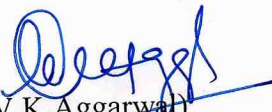
3rd September, 2013

Subject: Relaxation of last date and additional fee in filing of e-Form 23C for Appointment of Cost Auditor.

Sir,

Reference is invited to General Circular No. 15/2011 dated 11th April 2011 (amended further by General Circular No. 36/2012 dated 6th Nov. 2012), under the clause (f) of which, the company shall e-file its application in Form 23C for appointment of Cost Auditor within 90 days from the date of commencement of each financial year along with prescribed fee. Further, vide Notification, G.S.R. 617(E), dated 7th August 2012 the additional fee for delay in filing applications for appointment of cost auditor under sub-section (2) of section 233(B) of Companies Act 1956 were also prescribed.

It has now been decided to extend the last date of filing and to relax the additional fee applicable on e-form 23C up to 31st October, 2013 and as such the e-form 23C can be filed for appointment of cost auditor with normal applicable fee, up to 31st October, 2013 or within 90 days of the commencement of the company's financial year to which the appointment relates, whichever is later.


(V.K. Aggarwal)
Director (Cost)
Tel: 011-24366686

Copy to:

- ✓ 1. E-Governance Cell, Ministry of Corporate Affairs, Shastri Bhavan, New Delhi with a request to upload this circular on the MCA's website.
2. The President, Institute of Cost Accountants of India, 12, Sudder Street, Kolkata – 700 016
3. All Regional Directors / Registrars of Companies
4. PS to CAM
5. PS to Secretary / Additional Secretary
6. PS to J.S. (R) / J.S. (M) / J.S. (B) / J.S. (SP)
7. DII (UCN) / DII (BNH) / Economic Adviser