Notification

G.S.R. (E). - In exercise of the powers conferred by sub-section (1) of section 642 read with section 610B of the Companies Act, 1956 (1 of 1956), the Central Government hereby makes the following rules further to amend the Companies (Central Government’s) General Rules and Forms, 1956, namely :-

1. (1) These rules may be called the Companies (Central Government’s) General Rules and Forms (Amendment) Rules 2011.

(2) They shall come into force with effect from 29th May, 2011.

2. In the Companies (Central Government’s) General Rules and Forms, 1956, in Annexure ‘A’ for Form 23D the following Form shall be substituted, namely :-
FORM 23D
Information by cost auditor to Central Government

[As per Section 233B of the Companies Act, 1956]

Note - All fields marked in * are to be mandatorily filled.

1. (a) *Corporate identity number (CIN) or Foreign company registration number (FCRN) of company

(b) Global location number (GLN) of company

2. (a) Name of the company

(b) Address of the registered office or of the principal place of business in India of the company

3. *Service Request Number (SRN) of Form 23C
   (Application to the Central Government for appointment of cost auditor by the company)

4. (a) *Number of the Central Government's order directing cost audit 52/ CAB /

(b) Category of cost audit order
   ○ Company specific order
   ○ Industry-wise general order

(c) Date of the Central Government's order directing cost audit (DD/MM/YYYY)

(d) Name of Industry to which cost audit order relates

5. Details of the cost auditor

   (a) *Category of cost auditor
      ○ Individual
      ○ Cost auditor's firm

   (b) *Income-tax permanent account number of cost auditor or cost auditor's firm

   (c) *Name of the cost auditor or cost auditor's firm appointed as cost auditor

   (d) *Membership number of cost auditor or cost auditor's firm's registration number

   (e) Address of the cost auditor or cost auditor's firm

      (i) *Line I
      Line II

      (ii) *City

      (iii) *State

      (iv) Country

      (v) *Pin code

      (f) *e-mail ID of the cost auditor or cost auditor's firm
(g) Whether the cost auditor is subject to any disqualification under section 233B(5) of the Companies Act, 1956

(h) Whether appointment of auditor is within the limits specified in sub-section 1B of section 224 (applicable in case of appointment in public company)

(i) Scope of audit for the cost auditor as per the appointment letter

6. Financial year to be covered by the cost auditor
   (a) From ___________________________ (DD/MM/YYYY)
   (b) To ___________________________ (DD/MM/YYYY)

7. Date of filing Form 23C for appointment of cost auditor by the company

8. Date of receipt of intimation of appointment by the cost auditor

9. Whether appointment was accepted
   ☐ Yes ☐ No

Attachments
1. Copy of the intimation received from the company
   Attach

2. Optional attachment(s) - if any
   Attach

List of attachments
Remove attachment

Verification
I hereby confirm that the information given in this form and its attachments is correct and complete.
I am duly authorised to sign and submit this form.

To be digitally signed by

Cost Auditor

*Whether associate or fellow
   ☐ Associate ☐ Fellow

*Membership number

[Attachments and verification section]

This eForm has been taken on file maintained by the Central Government through electronic mode and on the basis of statement of correctness given by the cost auditor."