

No. 52/11/93-CAB  
Government of India  
Ministry of Law, Justice and Company Affairs  
Department of Company Affairs,  
B Block, Paryavaran Bhawan,  
CGO Complex, Lodi Road,  
New Delhi-110 003

Date: 8<sup>th</sup> June 1993

**Subject: Revised Cost Audit Order on annual basis issued to the existing companies.**

Sir,

You may be aware that the Department of Company Affairs have recently issued revised annual cost audit orders for the financial year ending 31.3.1994 and continuously thereafter to all those companies which were previously subjected to cost audit for every alternate financial years. A list containing the names of these companies is being sent separately to the Secretary of your Institute. The members of the Institute may be informed of the compulsory annual cost audit applicable to all the industries for which Cost Accounting Records Rules have been issued till date under section 209(1)(d) of the Companies Act, 1956 by publishing this information in the President's page of the Institute Journal "The Management Accountant".

(C.D. Vashist)  
Director (Cost)