# FORM I *(Cost Audit Report)*

(Cost Audit Report)
(Form for filing cost audit report and other documents with the Central Government)

S. No.		Detailed Instruction
		Note: Instructions are not provided for the fields which are self explanatory
		If it is required to file eform 23C in relation to the appointment of cost auditor for buy back of shares. Please ensure that filing of eform 23C precedes filing of this Eform
		Refer the relevant provisions of the Companies Act, 1956 and rules made there under with respect to the matter dealt in this Eform
1	(a)	In case of Indian company, enter the 'Corporate Identity Number' (CIN) of the company. In case of foreign company, enter 'foreign company registration number' of the company. • You may find CIN by entering existing registration number of the company in the 'Find CIN/GLN' service at the portal www.mca.gov.in
2	(a), (b)	Click the "Pre-fill" button. System will automatically display the name and registered office address of an Indian Company and the name and address of principal place of business in India of the foreign company.
7		Enter service request number or reference number of eform 23C filed for the approval for the appointment of cost auditor. Note: In case the existing company does not have the service request number (SRN) of eform 23C, enter "Z99999997" as SRN of eform 23C and attach the approval order obtained for appointment of cost auditor as an optional attachment
		The data in part II – VI should be as per the cost audit report being attached and submitted with this eform. References to annexure/Para of the cost audit report have been indicated wherever necessary in the eform.
	IV	Specify details of five major input materials and components Also provide details for Consumption of power, fuel and utilities per unit.
	VI	Specify details for the margin per unit of output sold for the following goods: • Goods purchased from the market, if any- for two major products. • Goods on loan Licensed basis, if any- for two major products. • Own manufactured goods- For five major products.
Attachments		• Cost audit report as per the Cost Audit (Report) Rules, 2001 is mandatory to be attached. • Any other information can be provided as an optional attachment.
Declaration		Enter the date of board resolution authorising the signatory to sign & submit the eform.

Digital signatures		The eform should be digitally signed by:
		
		• The cost auditor
		And
		  In case of Indian company:
		
		• Managing director or manager or secretary of the company-if any and a director of the company.
		
		• In case there is no managing director or manager or secretary of the company then by two directors of the company.
		  In case of Foreign company:

	• By an authorised representative.

Common Instruction Kit

Buttons	Particulars
Pre Fill	When the user clicks the pre fill button after entering the corporate identity number in eform (excepting eform 1A), the name and address is displayed by the system.
	This button may appear more than once in a eform, and shall be required to be clicked for displaying the data pertaining to that field.
	You are required to be connected to the internet for pre-filling.
Attach	You have to click the attach button corresponding to the document you are making an attachment. In case you wish to attach any other document, please click the optional attach button.
Remove attachment	You can view the attachments added to eform in the rectangle box provided next to the list of attachment. If the user wants to remove or delete any attachment, select the attachment to be removed and press the "Remove attachment" button.
Check Form	Once the form is filled up. The user is required to press the Check Form button. When this button is pressed form level validation is done such as, Whether all the mandatory fields are filled up or not. If an error is displayed after pressing the button the user is required to correct the mistake and again press the "Check Form" button. When all the form level validation is done. A message is displayed that "Form level pre scrutiny is successful". The Check Form is done without being connected to the internet.
Modify	"Modify" button gets enabled after the check form is done. By pressing this button the user can make the changes in the filled in form. If the user makes any change in the form again the user is required to press the "Check Form" button.
Pre scrutiny	Once the check form is done the user is required to Pre scrutinize the eform. This requires being connected to the MCA21 site for uploading the form. On pre-scrutiny the system level check is performed and if there are any errors it is displayed to the user and once the error is corrected and again on Pre scrutiny if the message displayed is "No errors found. Click on the button below to "Get Form" Press the Get Form button and make the required corrections.
	Note: before pressing Submit button attach the digital signature by clicking on the box appearing on the signature field
Submit	After pre scrutiny is done the user is required to submit the form. This requires being connected to the MCA21 site for uploading the form.
	In case of online filing the user can submit the form by pressing the "Submit" button
	Once the form is submitted the fee is displayed to the user. When the user press the "Pay" button the mode of payment option is displayed. On challan payment option, a challan is generated displaying the amount of fee to be paid. The user is required to take the print out of three copies of challan and submit the payment at authorized bank branch. The user has to submit three copies at bank and user shall receive one copy with bank acknowledgment for user's record.

Note: User is advised to refer to eform specific instruction kit.