

# FORM 23C

[Pursuant to section 233B(2)  
of Companies Act, 1956]

Form of application to the Central Government for  
appointment of cost auditor

Form Language ☐ English ☐ ihndl

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

1.(a) \*Corporate identity number (CIN) or foreign company  
registration number (FCRN) of the 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

(c) \*e-mail ID of the company

(d) \*Phone

3.(a) \*Category of cost audit order ☐ Company specific order ☐ Industry-wise general order

(b) \* Number of industries for which the form is being filed

(i) \* Number of the Central Government's order directing cost audit

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/ CAB /

(ii) \* Date of the Central Government's order directing cost audit

(DD/MM/YYYY)

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

## 4. Details of the cost auditor proposed to be appointed

(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 proposed to be appointed as cost auditor as per Board resolution

(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

☐ Yes ☐ No

(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) ☐ Yes ☐ No

(i) \*Scope of audit for the proposed cost auditor as per the Board resolution

5. \*Proposed remuneration of the cost auditor (in Rs.)

6. Financial year to be covered by the cost auditor

(a) \*From  (DD/MM/YYYY)

(b) \*To  (DD/MM/YYYY)

7. \*Date of meeting of Board of directors proposing the name of the cost auditor

(DD/MM/YYYY)

8.(a) \* Is there any change in the cost auditor ☐ Yes ☐ No

(b) If yes, name and address of previous auditor

(c) Reasons for change in the auditor

(d) Whether the change is due to death of existing cost auditor ☐ Yes ☐ No

If yes, enter

(i) Date of death  (DD/MM/YYYY)

(ii) Service request number (SRN) of Form 23C filed earlier for appointment of deceased cost auditor

(e) Whether the previous cost auditor has been informed of the change

☐ Yes ☐ No

#### Attachments

1. \*Copy of the Board resolution of the company sanctioning the proposal for which the Central Government approval has been sought

2. \*Copy of the certificate obtained from cost auditor regarding compliance of the section 224(1B) of the Companies Act, 1956

3. Optional attachment(s) - if any

List of attachments

### Verification

To the best of my knowledge and belief, the information given in this application and its attachments is correct and complete.

☐ I have been authorised by the Board of directors' resolution number  dated  (DD/MM/YYYY) to sign and submit this application.

☐ I am authorised to sign and submit this application.

### To be digitally signed by

Managing Director or director or manager or secretary of the company (in case of indian company) or authorised representative (In case of a foreign company)

\* Designation

\* Director identification number of the director or Managing Director; or Income-tax PAN of the manager or authorised representative; or Membership number, if applicable or income-tax PAN of the secretary (secretary of a company who is not a member of ICSI, may quote his / her income-tax PAN)

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**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 company**  
**For office use only .**  
**Digital signature of the authorising officer**

This eForm is hereby approved

This eForm is hereby rejected