

## **Form 23C**


### **INSTRUCTIONS FOR FILLING OF EFORM 23C**

**(Form of application to the Central Government for appointment of cost auditor)**

S. No.	Detailed Instructions
	<b>NOTE:</b> <ul style="list-style-type: none"> <li>After the eForm has been filled, click the <b>Prescrutiny</b> button to pre-scrutinise the eForm. If the eForm is not pre-scrutinised, it shall be rejected when you attempt to upload the eForm.</li> <li>Instructions are not provided for the fields which are self explanatory</li> </ul>
	Refer the relevant provisions of the Companies Act, 1956 and rules made there under with respect to the matter dealt in this eForm
	Separate eForm needs to be filed for seeking approval for appointment of every cost auditor
1 (a)	<p>In case of an Indian company, enter 'Corporate Identity Number' (CIN).</p> <p>In case of a Foreign company, enter Foreign Company Registration Number (FCRN) of the company.</p> <p>You may find CIN/ FCRN by entering existing registration number or name of the company in the 'Find CIN/GLN' service at the portal <a href="http://www.mca.gov.in">www.mca.gov.in</a></p>
2 (a) to (d)	<p>Click the "Pre-fill" button.</p> <p>System will automatically display the name, registered office address (in case of Indian company) or name and address of principal place of business in India (in case of foreign company) and email ID of the company. In case there is any change in the email ID, enter the new valid email ID. Ensure that the email ID of the company is correct as all the future correspondence will be sent to this email id only.</p> <p>Enter the contact number of the company.</p>
3 (a) to (d)	<p>Select whether the cost audit order is a company specific order or is a Industry wise generic order</p> <p><b><u>In case of company specific order</u></b></p> <p>'Company specific order' cannot be selected in respect of Financial years starting on or after 01.04.2012.</p> <p>Enter the number of the Central Government's order directing cost audit and Click on Pre-fill button.</p> <p>System will automatically display the date of order and industry name to which cost audit order relates. Verify the system displayed details and in case there is any discrepancy, contact Cost Audit Branch, MCA, HQ.</p> <p>Please ensure that the cost audit order number is associated with the company filing the form. However, in case the cost audit order number has been transferred from another company, in such case, you may continue filing the form and provide the details of transfer as an optional attachment.</p> <p><b><u>In case of Industry wise generic order</u></b></p> <p>Enter the number of industries for which the form is being filed. Based on the number, block of fields for entering the details shall be displayed. Enter the details (number, date and industry) of the Central Government's order directing cost audit.</p>
4 (a) to (f)	<p>Select whether cost auditor is an individual or a firm.</p> <p>Enter the details of the cost auditor proposed to be appointed. Name of the cost auditor or cost auditor's firm proposed to be appointed should be as per the Board resolution.</p> <p>In case of Individual, Details will be validated from the records of Institute of Cost and Works Accountant of India (ICWAI). Ensure that the details being entered are updated as per ICWAI records.</p> <p>Ensure that the email ID of the cost auditor or cost auditor's firm is correct as all the future correspondence with the cost auditor will be sent to this email id only.</p>

4	(g)	Select whether the cost auditor is subject to any disqualification u/s 233B (5) of the Companies Act, 1956. It is essential to ensure that the proposed cost auditor is not subject to any of the disqualification u/s 233B (5).
4	(h)	Select whether the appointment of cost auditor is within the limits specified in sub-section 1B of Section 224 It is essential to ensure that the appointment is within the limits specified u/s 224(1B) in case of public company.
4	(i)	Mention the scope of audit for the proposed cost auditor as per the Board resolution. Provide the details in respect of the products, activities and units which are to be covered by the proposed cost auditor as per the Board resolution.
5		Enter the proposed remuneration of the cost auditor.
6	(a),(b)	Enter the financial year to be covered by the cost auditor.
8	(a) to (e)	In case there is any change in the cost auditor, enter the details of previous auditor and the reasons for change. If the change is due to death of existing cost auditor then enter date of death and Service request number of Form 23C filed earlier for appointment of deceased cost auditor. In case of change in auditor for reason other than death, select whether the previous cost auditor has been informed of the change. It is essential to ensure that the previous cost auditor has been informed of the change.
Attachments		<ul style="list-style-type: none"> <li>Copy of the Board resolution of the company sanctioning the proposal for which the government approval has been sought is a mandatory attachment.</li> <li>Copy of the certificate obtained from cost auditor regarding compliance of the section 224(1B) of the Companies Act, 1956 is a mandatory attachment.</li> <li>Any other information can be provided as an optional attachment. For example: <ul style="list-style-type: none"> <li>In case of change in cost auditor, letter to the previous auditor informing him about the change.</li> <li>In case there is extension of financial year, approval letter for such extension. Copy of board or members' resolution approving the allotment of shares.</li> </ul> </li> </ul>
Verification		In case of Indian Company, select the first check box and enter the serial number and date of board resolution authorising the signatory to sign and submit the application. In case of foreign company, select the second check box.
Digital signature		<u>In case of Indian company</u> <ul style="list-style-type: none"> <li>By the Managing director or director or manager or secretary of the company duly authorised by the board of directors</li> </ul> <u>In case of foreign company</u> <ul style="list-style-type: none"> <li>By an authorised representative.</li> </ul>
Designation		Select the designation of the person digitally signing the eForm. Enter the DIN in case the person digitally signing the eForm is a director or managing director Enter income-tax PAN in case the person signing the eForm is a manager or authorised representative Enter membership number or income-tax PAN in case the person digitally signing the eForm is a secretary.

### Common Instruction Kit

Buttons	Particulars
Pre-Fill	<p>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.</p> <p>This button may appear more than once in an eForm, and shall be required to be clicked for displaying the data pertaining to that field.</p> <p>You are required to be connected to the internet for pre-filling.</p>
Attach	<p>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.</p>
Remove attachment	<p>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.</p>
Check Form	<p>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.</p>
Modify	<p>"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.</p>
Pre scrutiny	<p>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.</p> <p>Note: before pressing Submit button attach the digital signature by clicking on the box appearing on the signature field </p>
Submit	<p>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.</p> <p>In case of online filing the user can submit the form by pressing the "Submit" button</p> <p>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.</p>
Country code	<p>The list of country code required to be mentioned in the form are as follows:</p>

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

### List of ISO Country Code

Country Name	Country Code	Country Name	Country Code
AFGHANISTAN	AF	LIBERIA	LR
ÅLAND ISLANDS	AX	LIBYAN ARAB JAMAHIRIYA	LY
ALBANIA	AL	LIECHTENSTEIN	LI
ALGERIA	DZ	LITHUANIA	LT
AMERICAN SAMOA	AS	LUXEMBOURG	LU
ANDORRA	AD	MACAO	MO

Country Name	Country Code	Country Name	Country Code
ANGOLA	AO	MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF	MK
ANGUILLA	AI	MADAGASCAR	MG
ANTARCTICA	AQ	MALAWI	MW
ANTIGUA AND BARBUDA	AG	MALAYSIA	MY
ARGENTINA	AR	MALDIVES	MV
ARMENIA	AM	MALI	ML
ARUBA	AW	MALTA	MT
AUSTRALIA	AU	MARSHALL ISLANDS	MH
AUSTRIA	AT	MARTINIQUE	MQ
AZERBAIJAN	AZ	MAURITANIA	MR
BAHAMAS	BS	MAURITIUS	MU
BAHRAIN	BH	MAYOTTE	YT
BANGLADESH	BD	MEXICO	MX
BARBADOS	BB	MICRONESIA, FEDERATED STATES OF	FM
BELARUS	BY	MOLDOVA, REPUBLIC OF	MD
BELGIUM	BE	MONACO	MC
BELIZE	BZ	MONGOLIA	MN
BENIN	BJ	MONTENEGRO	ME
BERMUDA	BM	MONTSERRAT	MS
BHUTAN	BT	MOROCCO	MA
BOLIVIA	BO	MOZAMBIQUE	MZ
BOSNIA AND HERZEGOVINA	BA	MYANMAR	MM
BOTSWANA	BW	NAMIBIA	NA
BOUVET ISLAND	BV	NAURU	NR
BRAZIL	BR	NEPAL	NP
BRITISH INDIAN OCEAN TERRITORY	IO	NETHERLANDS	NL
BRUNEI DARUSSALAM	BN	NETHERLANDS ANTILLES	AN
BULGARIA	BG	NEW CALEDONIA	NC
BURKINA FASO	BF	NEW ZEALAND	NZ
BURUNDI	BI	NICARAGUA	NI
CAMBODIA	KH	NIGER	NE
CAMEROON	CM	NIGERIA	NG
CANADA	CA	NIUE	NU
CAPE VERDE	CV	NORFOLK ISLAND	NF
CAYMAN ISLANDS	KY	NORTHERN MARIANA ISLANDS	MP
CENTRAL AFRICAN REPUBLIC	CF	NORWAY	NO
CHAD	TD	OMAN	OM
CHILE	CL	PAKISTAN	PK
CHINA	CN	PALAU	PW
CHRISTMAS ISLAND	CX	PALESTINIAN TERRITORY, OCCUPIED	PS
COCOS (KEELING) ISLANDS	CC	PANAMA	PA
COLOMBIA	CO	PAPUA NEW GUINEA	PG
COMOROS	KM	PARAGUAY	PY
CONGO	CG	PERU	PE
CONGO, THE DEMOCRATIC	CD	PHILIPPINES	PH

Country Name	Country Code	Country Name	Country Code
REPUBLIC OF THE			
COOK ISLANDS	CK	PITCAIRN	PN
COSTA RICA	CR	POLAND	PL
COTE D'IVOIRE	CI	PORTUGAL	PT
CROATIA	HR	PUERTO RICO	PR
CUBA	CU	QATAR	QA
CYPRUS	CY	REUNION	RE
CZECH REPUBLIC	CZ	ROMANIA	RO
DENMARK	DK	RUSSIAN FEDERATION	RU
DJIBOUTI	DJ	RWANDA	RW
DOMINICA	DM	SAINT BARTHELEMY	BL
DOMINICAN REPUBLIC	DO	SAINT HELENA	SH
ECUADOR	EC	SAINT KITTS AND NEVIS	KN
EGYPT	EG	SAINT LUCIA	LC
EL SALVADOR	SV	SAINT MARTIN	MF
EQUATORIAL GUINEA	GQ	SAINT PIERRE AND MIQUELON	PM
ERITREA	ER	SAINT VINCENT AND THE GRENADINES	VC
ESTONIA	EE	SAMOA	WS
ETHIOPIA	ET	SAN MARINO	SM
FALKLAND ISLANDS (MALVINAS)	FK	SAO TOME AND PRINCIPE	ST
FAROE ISLANDS	FO	SAUDI ARABIA	SA
FIJI	FJ	SENEGAL	SN
FINLAND	FI	SERBIA	RS
FRANCE	FR	SEYCHELLES	SC
FRENCH GUIANA	GF	SIERRA LEONE	SL
FRENCH POLYNESIA	PF	SINGAPORE	SG
FRENCH SOUTHERN TERRITORIES	TF	SLOVAKIA	SK
GABON	GA	SLOVENIA	SI
GAMBIA	GM	SOLOMON ISLANDS	SB
GEORGIA	GE	SOMALIA	SO
GERMANY	DE	SOUTH AFRICA	ZA
GHANA	GH	SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	GS
GIBRALTAR	GI	SPAIN	ES
GREECE	GR	SRI LANKA	LK
GREENLAND	GL	SUDAN	SD
GRENADA	GD	SURINAME	SR
GUADELOUPE	GP	SVALBARD AND JAN MAYEN	SJ
GUAM	GU	SWAZILAND	SZ
GUATEMALA	GT	SWEDEN	SE
GUERNSEY	GG	SWITZERLAND	CH
GUINEA	GN	SYRIAN ARAB REPUBLIC	SY
GUINEA-BISSAU	GW	TAIWAN, PROVINCE OF CHINA	TW
GUYANA	GY	TAJIKISTAN	TJ
HAITI	HT	TANZANIA, UNITED REPUBLIC OF	TZ
HEARD ISLAND AND MCDONALD ISLANDS	HM	THAILAND	TH

Country Name	Country Code	Country Name	Country Code
HOLY SEE (VATICAN CITY STATE)	VA	TIMOR-LESTE	TL
HONDURAS	HN	TOGO	TG
HONG KONG	HK	TOKELAU	TK
HUNGARY	HU	TONGA	TO
ICELAND	IS	TRINIDAD AND TOBAGO	TT
INDIA	IN	TUNISIA	TN
INDONESIA	ID	TURKEY	TR
IRAN, ISLAMIC REPUBLIC OF	IR	TURKMENISTAN	TM
IRAQ	IQ	TURKS AND CAICOS ISLANDS	TC
IRELAND	IE	TUVALU	TV
ISLE OF MAN	IM	UGANDA	UG
ISRAEL	IL	UKRAINE	UA
ITALY	IT	UNITED ARAB EMIRATES	AE
JAMAICA	JM	UNITED KINGDOM	GB
JAPAN	JP	UNITED STATES	US
JERSEY	JE	UNITED STATES MINOR OUTLYING ISLANDS	UM
JORDAN	JO	URUGUAY	UY
KAZAKHSTAN	KZ	UZBEKISTAN	UZ
KENYA	KE	VANUATU	VU
KIRIBATI	KI	VENEZUELA, BOLIVARIAN REPUBLIC OF	VE
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	KP	VIET NAM	VN
KOREA, REPUBLIC OF	KR	VIRGIN ISLANDS, BRITISH	VG
KUWAIT	KW	VIRGIN ISLANDS, U.S.	VI
KYRGYZSTAN	KG	WALLIS AND FUTUNA	WF
LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA	WESTERN SAHARA	EH
LATVIA	LV	YEMEN	YE
LEBANON	LB	ZAMBIA	ZM
LESOTHO	LS	ZIMBABWE	ZW