

## **Form 23C**

### **INSTRUCTIONS FOR FILLING OF EFORM -23C (Form of application to the Central Government for appointment of cost auditor)**

<b>S No.</b>		<b>Detailed Instruction</b>
		Note: Instructions are not provided for the fields which are self explanatory
		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). 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>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, industry name and product 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>
4	(a) to (d)	<p>Enter the details of the cost auditor proposed to be appointed.</p> <p>Enter the name and address of proprietorship or partnership firm proposed to be appointed as cost auditors. Please ensure that the name entered should be same as mentioned in the Board resolution.</p> <p>Enter the details (name, income tax PAN and membership number) of the member representing the above firm. In case of partnership firm, details of only one member representing the partnership firm is to be entered. In case of sole proprietorship firm, details of the sole proprietor are required to be entered.</p> <p>These 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 is correct as all the future correspondence with the cost auditor will be sent to this email id only.</p>
4	(e)	<p>Select whether the cost auditor is subject to any disqualification u/s 233B (5) of the Companies Act, 1956.</p> <p>It is essential to ensure that the proposed cost auditor is not subject to any of the disqualification u/s 233B (5).</p>
5	(a)	<p>System will automatically display the unit name(s) belonging to the cost audit number. Verify the system displayed details and in case there is any discrepancy, contact Cost Audit Branch,</p>

S No.		Detailed Instruction
		MCA, HQ. Select the Unit name(s) for which the cost auditor is being appointed.
5	(b)	Select whether there are any unit(s) with respect to the cost audit order which are not being displayed in the form. If yes, enter the number of such additional units. (Based on the number entered here, number of blocks shall be displayed for entering the details). Details of Fifteen (15) additional units can be filed through this eForm. If the total number is more than fifteen, then file another eForm 23C for the remaining unit(s). Enter name of the additional unit(s) along with the name of city/ district where such unit is located.
6		Enter the proposed remuneration of the cost auditor.
7	(a),(b)	Enter the financial year to be covered by the cost auditor.
9	(a) to (d)	In case there is any change in the cost auditor, enter the details of previous auditor and the reasons for change. 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.</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	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 an 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 <input type="text"/>
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.
Country code	The list of country code required to be mentioned in the form are as follows:

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	CAPE VERDE	CV
ÅLAND ISLANDS	AX	CAYMAN ISLANDS	KY
ALBANIA	AL	CENTRAL AFRICAN REPUBLIC	CF
ALGERIA	DZ	CHAD	TD
AMERICAN SAMOA	AS	CHILE	CL
ANDORRA	AD	CHINA	CN
ANGOLA	AO	CHRISTMAS ISLAND	CX
ANGUILLA	AI	COCOS (KEELING) ISLANDS	CC
ANTARCTICA	AQ	COLOMBIA	CO
ANTIGUA AND BARBUDA	AG	COMOROS	KM
ARGENTINA	AR	CONGO	CG

Country Name	Country Code	Country Name	Country Code
ARMENIA	AM	CONGO, THE DEMOCRATIC REPUBLIC OF THE	CD
ARUBA	AW	COOK ISLANDS	CK
AUSTRALIA	AU	COSTA RICA	CR
AUSTRIA	AT	COTE D'IVOIRE	CI
AZERBAIJAN	AZ	CROATIA	HR
BAHAMAS	BS	CUBA	CU
BAHRAIN	BH	CYPRUS	CY
BANGLADESH	BD	CZECH REPUBLIC	CZ
BARBADOS	BB	DENMARK	DK
BELARUS	BY	DJIBOUTI	DJ
BELGIUM	BE	DOMINICA	DM
BELIZE	BZ	DOMINICAN REPUBLIC	DO
BENIN	BJ	ECUADOR	EC
BERMUDA	BM	EGYPT	EG
BHUTAN	BT	EL SALVADOR	SV
BOLIVIA	BO	EQUATORIAL GUINEA	GQ
BOSNIA AND HERZEGOVINA	BA	ERITREA	ER
BOTSWANA	BW	ESTONIA	EE
BOUVET ISLAND	BV	ETHIOPIA	ET
BRAZIL	BR	FALKLAND ISLANDS (MALVINAS)	FK
BRITISH INDIAN OCEAN TERRITORY	IO	FAROE ISLANDS	FO
BRUNEI DARUSSALAM	BN	FIJI	FJ
BULGARIA	BG	FINLAND	FI
BURKINA FASO	BF	FRANCE	FR
BURUNDI	BI	FRENCH GUIANA	GF
CAMBODIA	KH	FRENCH POLYNESIA	PF
CAMEROON	CM		
CANADA	CA		
GABON	GA	FRENCH SOUTHERN TERRITORIES	TF
GAMBIA	GM	LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA
GEORGIA	GE	LATVIA	LV
GERMANY	DE	LEBANON	LB
GHANA	GH	LESOTHO	LS
GIBRALTAR	GI	LIBERIA	LR
GREECE	GR	LIBYAN ARAB JAMAHIRIYA	LY
GREENLAND	GL	LIECHTENSTEIN	LI
GRENADA	GD	LITHUANIA	LT
GUADELOUPE	GP	LUXEMBOURG	LU
GUAM	GU	MACAO	MO
GUATEMALA	GT	MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF	MK
GUINEA	GN	MADAGASCAR	MG
GUINEA-BISSAU	GW	MALAWI	MW
GUYANA	GY	MALAYSIA	MY

Country Name	Country Code	Country Name	Country Code
HAITI	HT	MALDIVES	MV
HEARD ISLAND AND MCDONALD ISLANDS	HM	MALI	ML
HOLY SEE (VATICAN CITY STATE)	VA	MALTA	MT
HONDURAS	HN	MARSHALL ISLANDS	MH
HONG KONG	HK	MARTINIQUE	MQ
HUNGARY	HU	MAURITANIA	MR
ICELAND	IS	MAURITIUS	MU
INDIA	IN	MAYOTTE	YT
INDONESIA	ID	MEXICO	MX
IRAN, ISLAMIC REPUBLIC OF	IR	MICRONESIA, FEDERATED STATES OF	FM
IRAQ	IQ	MOLDOVA, REPUBLIC OF	MD
IRELAND	IE	MONACO	MC
ISRAEL	IL	MONGOLIA	MN
ITALY	IT	MONTSERRAT	MS
JAMAICA	JM	MOROCCO	MA
JAPAN	JP	MOZAMBIQUE	MZ
JORDAN	JO	MYANMAR	MM
KAZAKHSTAN	KZ	NAMIBIA	NA
KENYA	KE	NAURU	NR
KIRIBATI	KI	NEPAL	NP
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	KP	NETHERLANDS	NL
KOREA, REPUBLIC OF	KR	NETHERLANDS ANTILLES	AN
KUWAIT	KW	NEW CALEDONIA	NC
KYRGYZSTAN	KG	NEW ZEALAND	NZ
		NICARAGUA	NI
		NIGER	NE
		NIGERIA	NG
NIUE	NU	SPAIN	ES
NORFOLK ISLAND	NF	SRI LANKA	LK
NORTHERN MARIANA ISLANDS	MP	SUDAN	SD
NORWAY	NO	SURINAME	SR
OMAN	OM	SVALBARD AND JAN MAYEN	SJ
PAKISTAN	PK	SWAZILAND	SZ
PALAU	PW	SWEDEN	SE
PALESTINIAN TERRITORY, OCCUPIED	PS	SWITZERLAND	CH
PANAMA	PA	SYRIAN ARAB REPUBLIC	SY
PAPUA NEW GUINEA	PG	TAIWAN, PROVINCE OF CHINA	TW
PARAGUAY	PY	TAJIKISTAN	TJ
PERU	PE	TANZANIA, UNITED REPUBLIC OF	TZ
PHILIPPINES	PH	THAILAND	TH
PITCAIRN	PN	TIMOR-LESTE	TL
POLAND	PL	TOGO	TG
PORTUGAL	PT	TOKELAU	TK
PUERTO RICO	PR	TONGA	TO

<b>Country Name</b>	<b>Country Code</b>	<b>Country Name</b>	<b>Country Code</b>
QATAR	QA	TRINIDAD AND TOBAGO	TT
REUNION	RE	TUNISIA	TN
ROMANIA	RO	TURKEY	TR
RUSSIAN FEDERATION	RU	TURKMENISTAN	TM
RWANDA	RW	TURKS AND CAICOS ISLANDS	TC
SAINT HELENA	SH	TUVALU	TV
SAINT KITTS AND NEVIS	KN	UGANDA	UG
SAINT LUCIA	LC	UKRAINE	UA
SAINT PIERRE AND MIQUELON	PM	UNITED ARAB EMIRATES	AE
SAINT VINCENT AND THE GRENADINES	VC	UNITED KINGDOM	GB
SAMOA	WS	UNITED STATES	US
SAN MARINO	SM	UNITED STATES MINOR OUTLYING ISLANDS	UM
SAO TOME AND PRINCIPE	ST	URUGUAY	UY
SAUDI ARABIA	SA	UZBEKISTAN	UZ
SENEGAL	SN	VANUATU	VU
SERBIA AND MONTENEGRO	CS	VENEZUELA	VE
SEYCHELLES	SC	VIET NAM	VN
SIERRA LEONE	SL	VIRGIN ISLANDS, BRITISH	VG
SINGAPORE	SG	VIRGIN ISLANDS, U.S.	VI
SLOVAKIA	SK	WALLIS AND FUTUNA	WF
SLOVENIA	SI	WESTERN SAHARA	EH
SOLOMON ISLANDS	SB	YEMEN	YE
SOMALIA	SO	ZAMBIA	ZM
SOUTH AFRICA	ZA	ZIMBABWE	ZW
SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	GS		