

Amended Companies (Cost Records and Audit) Rules, 2014

INDUSTRY	CETA (Excise Chapter Heading)	Applicability from the F/Y	Applicability		Remark
			Cost Records	Cost Audit	
Telecommunication Services	Not Available	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 50 Crore and Rs. 25 Crore from the product or services, where CR required maintaining.	Other than broadcasting and Regulated by TRAI Act, 1997
Electricity	Not Available	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 50 Crore and Rs. 25 Crore from the product or services, where CR required maintaining.	Generation, Transmission, Distribution and supply of electricity regulated under Electricity Act, 2003.
Petroleum Products	2709 to 2715	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 50 Crore and Rs. 25 Crore from the product or services, where CR required maintaining.	Regulated by PNGR Board under PNGRB Act, 2006. PNGR- Petroleum and Natural Gas Regulatory
Drugs and Pharmaceuticals	2901 to 2942, 3001 to 3006	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 50 Crore and Rs. 25 Crore from the product or services, where CR required maintaining.	
Fertilizers	3102 to 3105	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 50 Crore and Rs. 25 Crore from the product or services, where CR required maintaining.	
Sugar and industrial alcohol	1701, 1703, 2207	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 50 Crore and Rs. 25 Crore from the product or services, where CR required maintaining.	
Machinery and Mechanical appliances used in: ✓ Defence ✓ Space ✓ Atomic energy sector Excluding any Ancillary Item or Items	8401 to 8402, 8801 to 8805, 8901 to 8908.	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	Explanation: any company which is engaged in any item or items supplied exclusively used it in the particulars mention in column 1 shall deemed to be covered
Turbo Jets and Turbo propellers	8411	2014-15	Total T/O of the company of Rs. 35 crore or more-	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the	

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			Immediately preceding the financial year.	product or services, where CR required maintaining.	
Arms and Ammunitions	3601 to 3603, 9301 to 9306	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	
Propellant Powders, Prepared Explosives	3601 to 3603	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	
Radar apparatus, Radio Navigational aid apparatus and radio remote control apparatus	8526	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	
Tanks and other armoured fitting vehicles, Motorized and part of such vehicles	8710	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	For coverage 90% or more investment of the Govt. in the company is required.
Port Services • Stevedoring • Pilotage • Hauling • Mooring • Re-Mooring • Hooking • Loading and Unloading services rendered by port.	Not Available	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	The tariff authority for major ports u/s 111 of the major port trust act, 1963.
Aeronautical Services: • Air traffic management • Aircraft operations • Ground safety	Not Available	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	AERA – Airport Economic Regulatory Authority under the Airport Economic Regulatory Authority of India Act, 2008.

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- services • Ground handling • Cargo facilities and supplying fuel rendered by airports and regulated by the AERA.					
Steel	7201 to 7229, 7301 to 7326	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	
Road and other infra. Projects (Para No. (1)(a) of schedule VI of companies act, 2013	Not Available	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	Para No. (1)(a) of schedule VI of companies act, 2013: roads, national highways, state highways, major district roads, other district roads and village roads, including toll roads, bridges, highways, road transport providers and other road-related services
Rubber and allied products	4001 to 4017	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	Regulated by the rubber board under Rubber act, 1947.
Coffee and tea	0901 to 0902	2015-16	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	
Railway or tramway locomotives, rolling stock, railway or tramway fixtures and fittings, mechanical traffic signaling equipments of all kinds.	8601 to 8608	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	

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Cement	2523, 6811 to 6812	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	
Ores and Minerals Products	2502 to 2522, 2524 to 2526, 2528 to 2530, 2601 to 2617	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	
Minerals fuels and oils etc.	2701 to 2708	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	Other than petroleum
Base metal	7401 to 7403, 7405 to 7413, 7419, 7501 to 7508, 7601 to 7614, 7801 to 7802, 7804, 7806, 7901 to 7905, 7907, 8001, 8003, 8007, 8101 to 8113.	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	
Organic and Inorganic chemicals	2801-2853, 2901 to 2942, 3801 to 3807, 3402 to 3403, 3809 to 3824.	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	
Jute and Jute products	5303, 5310	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	
Edible Oils	1507 to 1518	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	
Construction Industry (Para No. (5)(a) of schedule VI of companies act, 2013	Not Available	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	Para No. (5)(a) of schedule VI of companies act, 2013: real estate development, including an industrial park or special economic Zone
Health Services, Functioning as:	Not Available	2014-15	Total T/O of the company of Rs. 35 crore or more-	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the	

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✓ Running Hospitals ✓ Diagnostic centers ✓ Clinical centers ✓ Or test laboratories			Immediately preceding the financial year.	product or services, where CR required maintaining.	
Education Services	Not Available	2014-15	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	Not Included: ✓ Similar services falling under philanthropy. ✓ Part of social spend which do not form part of any business.
Milk Powder	0402	2015-16	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	
Insecticides	3808	2015-16	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	
Plastic and polymers	3901 to 3914, 3916 to 3921, 3925.	2015-16	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	
Tyres and Tubes	4011 to 4013	2015-16	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	
Paper	4801 to 4802	2015-16	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	
Textiles	5004 to 5007, 5106 to 5113, 5205 to 5212, 5303, 5310, 5401 to 5408, 5501 to 5516.	2015-16	Total T/O of the company of Rs. 35 crore or more- Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	

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Glass	7003 to 7008, 7011, 7016	2015-16	Total T/O of the company of Rs. 35 crore or more-Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	
Other Machinery	8403 to 8487	2015-16	Total T/O of the company of Rs. 35 crore or more-Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	
Electrical or electronic machinery	8501 to 8507, 8511 to 8512, 8514 to 8515, 8517, 8525 to 8536, 8538 to 8547.	2015-16	Total T/O of the company of Rs. 35 crore or more-Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	
Medical devices • Production, • Import and • Supply • Or Trading	Cardiac stents, drug eluting stents, catheters, intra ocular lenses, bone cements, heart valves, orthopedic implants, Internal prosthetic replacement, scalp vein set, deep brain stimulator, ventricular peripheral shud, spinal implants, automatic impalpable CRdiac deflobillator, pacemaker, patent ductus arterious, atrial septal defect, ventricular septal defect closure device, CRdiac re-synchronize therapy, urethra spinicture devices, sling male or female, prostate occulusion device and urethral stents	2014-15	Total T/O of the company of Rs. 35 crore or more-Immediately preceding the financial year.	Total T/O- Rs. 100 Crore and Rs. 35 Crore from the product or services, where CR required maintaining.	

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Note: where cost audit is not applicable but record maintenance are required

- ✓ Revenue from exports, in foreign exchange exceeds its 75% of its total revenue.
- ✓ Operating from a SEZ.

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