

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY,
PART – II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Corporate Affairs

Notification

New Delhi, dated the December 19, 2012

G.S.R. 906(E). – In exercise of the powers conferred by sub-section (1) of section 642 read with section 610B of the Companies Act, 1956 (1 of 1956), the Central Government hereby makes the following rules further to amend the Companies (Central Government's) General Rules and Forms, 1956, namely: –

1. (1) These rules may be called the Companies (Central Government's) General Rules and Forms (Seventh Amendment) Rules, 2012.

(2) These rules shall come into force with effect from the 23rd December, 2012.

2. In the Companies (Central Government's) General Rules and Forms, 1956, in Annexure 'A' for Form 23C, the following Form shall be substituted, namely:-

FORM 23C

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

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

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 52/ / 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

Attach

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

Attach

3. Optional attachment(s) - if any

Attach

List of attachments

Remove attachment

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)

Modify

Check Form

Prescrutiny

Submit

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

[F No 52/2/CAB/2012]

B. B. Goyal
Advisor (Cost)

Note:- The principal notification was published in the Gazette of India, Part II, Section 3, Sub-section (i) vide number G.S.R. 432(E) dated the 18th January, 1956 and subsequently amended vide the following notifications:-

Serial Number	Notification Number	Notification Date
1.	SRO 2535	01-11-1956
2.	SRO 3135	21-12-1956
3.	SRO 237	19-01-1957
4.	SRO 2105	29-01-1957
5.	SRO 3038	28-09-1957
6.	SRO 3867	07-12-1957
7.	GSR 48	22-02-1958
8.	GSR 723	23-08-1958
9.	GSR 750	30-08-1958
10.	GSR 1026	01-11-1958
11.	GSR 14	03-01-1959
12.	GSR 548	09-05-1959
13.	GSR 1140	17-10-1959
14.	GSR 1224	07-11-1959
15.	GSR 1364	12-12-1959
16.	GSR 220	27-02-1960
17.	GSR 595	28-05-1960
18.	GSR 195	18-02-1961
19.	GSR 814	24-06-1961
20.	GSR 1105	09-09-1961
21.	GSR 1408	25-11-1961
22.	GSR 653	12-05-1962
23.	GSR 344	02-03-1963
24.	GSR 628	13-04-1963
25.	GSR 97	16-01-1965
26.	GSR 822	12-06-1965
27.	GSR 1570	30-10-1965
28.	GSR 368	19-03-1966

29.	GSR 421	18-03-1966
30.	GSR 499	09-04-1966
31.	GSR 743	21-05-1966
32.	GSR 847	04-06-1966
33.	GSR 1266	13-08-1966
34.	GSR 130	20-01-1968
35.	GSR 667	30-06-1973
36.	GSR 327(E)	10-06-1975
37.	GSR 414(E)	16-07-1975
38.	GSR 2596	01-11-1975
39.	GSR 2828	13-12-1975
40.	GSR 154	31-01-1976
41.	GSR 248(E)	24-03-1976
42.	GSR 627	14-05-1977
43.	GSR 24(E)	09-01-1979
44.	GSR 1256	06-10-1979
45.	GSR 555(E)	04-09-1982
46.	GSR 479(E)	22-04-1988
47.	GSR 694(E)	10-06-1988
48.	GSR 782(E)	13-07-1988
49.	GSR 908(E)	07-09-1988
50.	GSR 1032(E)	26-10-1988
51.	GSR 449 (E)	17-04-1989
52.	GSR 510(E)	24-05-1990
53.	GSR 795(E)	18-09-1990
54.	GSR 289(E)	31-05-1991
55.	GSR 614(E)	03-10-1991
56.	GSR 754(E)	26-12-1991
57.	GSR 312(E)	06-03-1992
58.	GSR 353(E)	26-03-1992
59.	GSR 484(E)	11-05-1992
60.	GSR 581 (E)	27-08-1993
61.	GSR 621 (E)	24-09-1993
62.	GSR 286(E)	01-03-1994
63.	GSR 598(E)	28-07-1994
64.	GSR 697(E)	20-09-1994
65.	GSR 283(E)	21-03-1995
66.	GSR 424(E)	26-05-1995

67.	GSR 251(E)	21-06-1996
68.	GSR 97(E)	28-02-1997
69.	GSR 126(E)	01-03-1997
70.	GSR 16(E)	06-01-1999
71.	GSR 23(E)	12-01-1999
72.	GSR 130(E)	23-02-1999
73.	GSR 788(E)	29-11-1999
74.	GSR 58(E)	17-01-2000
75.	GSR 363 (E)	27-04-2000
76.	GSR 638(E)	26-07-2000
77.	GSR 836(E)	24-10-2000
78.	GSR 24(E)	15-01-2001
79.	GSR 35(E)	24-01-2001
80.	GSR 51(E)	31-01-2001
81.	GSR 96(E)	14-02-2001
82.	GSR 330(E)	07-05-2002
83.	GSR 5(E)	03-01-2003
84.	GSR 479(E)	12-06-2003
85.	GSR 580(E)	24-07-2003
86.	GSR 56(E)	10-02-2006
87.	GSR 555(E)	14-09-2006
88.	GSR 399 (E)	30-05-2007
89.	GSR 500 (E)	24-07-2007
90.	GSR 720(E)	16-11-2007
91.	GSR 655(E)	12-09-2008
92.	GSR 788(E)	14-11-2008
93.	GSR 824(E)	28-11-2008
94.	GSR 835(E)	04-12-2008
95.	GSR 868(E)	22-12-2008
96.	GSR 872(E)	23-12-2008
97.	GSR 876(E)	24-12-2008
98.	GSR 183(E)	20-03-2009
99.	GSR 257(E)	17-04-2009
100.	GSR 284(E)	24-04-2009
101.	GSR 643(E)	07-09-2010
102.	GSR 649(E)	08-09-2010
103.	GSR 78 (E)	10-02-2011
104.	GSR 259(E)	26-03-2011

105.	GSR 351(E)	29-04-2011
106.	GSR 407(E)	26-05-2011
107.	GSR 408(E)	26-05-2011
108.	GSR 514(E)	07-07-2011
109.	GSR 533(E)	14-07-2011
110.	GSR 618(E)	10-08-2011
111.	GSR 716(E)	23-09-2011
112.	GSR 749(E)	05-10-2011
113.	GSR 313 (E)	24-04-2012
114.	GSR 411(E)	31-05-2012
115.	GSR 548(E)	10-07-2012
116.	GSR 577(E)	19-07-2012
117.	GSR 588(E)	26-07-2012
118.	GSR 705(E)	21-09-2012
119.	GSR 750(E)	05-10-2012