

Cost Audit E-Filing Related FAQs

1. **Whether the existing e-forms are to be used for filing Cost Audit Report / Compliance Report in XBRL mode?**

No, the existing forms are not to be used for filing Cost Audit Report/ Compliance Report. For this, new Form I-XBRL for Cost Audit Report and A-XBRL for Compliance Report have been made available on the MCA portal that can be downloaded from the following link:

http://www.mca.gov.in/MCA21/Download_eForm_choose.html

2. **By when can we file the Form I-XBRL and A-XBRL for Cost Audit Report & Compliance Report?**

All cost auditors and companies can file their Cost Audit Reports / Compliance Reports by 31st December 2012, in XBRL mode by using e-Form I-XBRL and A-XBRL, without any penalty, up to 31st December 2012 or 180 days from the end of the financial year, whichever is later.

3. **Do we have the option to file detailed Cost Audit Report/ Compliance Report with the form as PDF attachment instead of XBRL format?**

No, the PDF formats of Cost Audit Report / Compliance Report are not allowed to be attached. Only the XBRL instance documents of Cost Audit Report / Compliance Report needs to be attached with the Form I-XBRL and A-XBRL respectively.

4. **Whether the instance documents attached with Form I-XBRL and A-XBRL needs to be digitally signed. If yes, by whom?**

No, the instance documents attached with the e-Forms are not required to be digitally signed. Only the e-Form I-XBRL for filing the Cost Audit Report need to be digitally signed by the Cost Auditor [or by the lead Cost Auditor as the case may be as well as by one director and another director/ manager/company secretary of the company.

The e-Form A-XBRL for filing the Compliance Report need to be digitally signed by the Cost Accountant who has certified such Compliance Report of the company as well as by one director/manager/ company secretary of the company.

5. **While filing the Form 23C in MCA-21 portal, there was some mistake pertaining to the name of the firm. Can I still file the Cost Audit Report for the company?**

Yes, you can still file the Cost Audit Report in the XBRL format provided the Form 23C belongs to the same company and same cost auditor and has been duly approved.

6. Does Government allow re-filing of the revised Cost Audit Report / Compliance Report in case of any errors in the original filings?

For the current year, the MCA-21 system would allow re-filing of the revised Cost Audit Report/ Compliance Report of the company only in case of an error in the original filings.

7. Does Government allow multiple filings of the Cost Audit Report / Compliance Report for the same company?

For each company, only one consolidated Cost Audit Report/ Compliance Report for the company as a whole is required to be filed in the XBRL format.

8. What shall be the process for uploading the filled Form I-XBRL and A-XBRL on MCA portal?

The process for uploading the filled Form I-XBRL and A-XBRL is same as the process of filing of any other e-form, for example, Form 23C or Form 23D or earlier e-form for filing cost audit report with pdf attachment. For further assistance, refer the Filing Manual available on the following link:

http://www.mca.gov.in/Ministry/pdf/XBRL_Filing%20manual_Costing%201.0.pdf

9. How to view the Cost Audit Report / Compliance Report submitted in XBRL format on MCA Portal?

The Cost Audit Report / Compliance Report filed by the company are not public documents and cannot be viewed in public domain by anyone.