



# **The Institute of Cost Accountants of India**

**(Statutory body under an Act of Parliament)**

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## **For Information of Stakeholders**

The Ministry of Corporate Affairs has released the new forms relevant to Costing Rules prior to Companies (Cost Records and Audit) Rules 2014:

1. **FORM 23C [Pursuant to section 233B(2) of Companies Act, 1956]**: Form of application to the Central Government for appointment of cost auditor
2. **FORM 23D [Pursuant to section 233B(2) of Companies Act, 1956]**: Information by cost auditor to Central Government FORM 23D
3. **FORM I-XBRL [Pursuant to section 233B(4), 600(3)(b) of the Companies Act, 1956 and Companies (Cost Audit Report) Rules, 2011]**: Form for filing XBRL document in respect of cost audit report and other documents with the Central Government
4. **FORM A-XBRL [Pursuant to section 209(1)(d), 600(3)(b) of the Companies Act, 1956 and relevant Cost Accounting Records Rules, 2011]**: Form for filing XBRL document in respect of compliance report and other documents with the Central Government

The Costing taxonomy 2012 for filing Forms I-XBRL and A-XBRL along with business rules is available on XBRL portal w.e.f. 08 Oct 2016.

The above Forms are available at the following link:

<http://www.mca.gov.in/MinistryV2/companyformsdownload.html>