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Cost Audit Report Rules, 2001

Section 2 - Definitions

In these rules, unless the context otherwise requires, -(a). "Act" means the Companies Act, 1956 (1 of 1956);(b). " Cost Auditor" means an auditor directed to conduct an audit under sub-section (1) of section 233B of the Act;(c). "Form" means the Form of the Cost Audit Report and includes auditors observations and Suggestions, Annexure and Proforma to the Cost Audit Report;(d). "Report" means Cost Audit Report duly audited and signed by the Cost Auditor in the prescribed form of the Cost Audit Report;(e). " Product under reference" means the product or activity to which the report relates;(f) All other words and expressions used in these rules but not defined, and defined in the Act and rules made under clause (d) of sub section (1) of section 209 of the Act shall have the same meanings as assigned to them in the Act or rules, as the case may be.