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Cost Audit Report Rules, 2001

Section 3 - Application

These rules shall apply to every company in respect of which an audit of the cost accounting records has been ordered by the Central Government under sub section (I) of section 233B of the Act. The cost audit report submitted on or after 1st October, 2002, irrespective of the financial year of the company to which it relates, shall be in the form prescribed under these rules.