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Cost Audit Report Rules, 2001

Section 4 - Form of the Report

(1) Every Cost auditor, who conducts an audit of the cost accounting records of the company shall submit the report (a hard copy and a soft copy) along with auditors observations and suggestions, Annexure and Proforma to the Central Government in the prescribed form and at the same time forward a copy of the report to the company.(2) Every Cost Auditor, who submits a report under sub rule (1), shall also give clarifications, if any required by the Central Government on the Cost Audit Report submitted by him within thirty days of the receipt of the communication addressed to him calling for such clarifications.