Cost Audit Report Rules, 2001

Section 6 - Cost Auditor to be furnished with the cost accounting records etc

Without prejudice to the powers and duties the Cost Auditor shall have under sub section (4) of section 233B of the Act the company and every officer of the company thereof, including the persons referred to in sub section (6) of section 209 of the Act shall make available to the Cost Auditor within one hundred and thirty five days from the close of the financial year of the company, such cost accounting records, cost statements, other books and documents, Annexure and Proforma to the Report duly completed, as would be required for conducting the cost audit and shall render necessary assistance to the Cost Auditor so as to enable him to complete the cost audit and submit his report within the time limit specified in rule 5.

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