General Circular No. 06/2026

F.No. Policy-17/52/2020-CL-V

भारत सरकार /Government of India

कॉर्पोरेट कार्य मंत्रालय /Ministry of Corporate Affairs

तीसरी मंजिल, कर्तव्य भवन-1
3rd Floor, Room No. 13020,
Wing-D, Kartavya Bhavan-1,
Dr. R.P. Road, New Delhi, 110001
Dated: 27th October, 2026

To

The DGCoA,
The Cost Audit Branch,
All Regional Directors,
All Registrar of Companies,
All Stakeholders.

Subject: Relaxation of additional fees and extension of time for filing CRA-4 (Cost Audit Report in XBRL format) - regarding.

Sir/Madam,

Keeping in view the requests received from various stakeholders requesting an extension of the due dates for filing Cost Audit Report, for the financial year 2025-26, it has been decided that any filing of CRA-4 (Cost Audit Report in XBRL format) for the said Financial Year made up to 31.12.2026 would not attract payment of any additional fees.

2. Any filings made subsequent to the currency of this General Circular would attract payment of all fees, including additional fees, as provided in the Companies (Registration Offices and Fees) Rules, 2014, from the date when such filings were actually due under Rule 6(6) of the Companies (Cost Records and Audit) Rules, 2014.

3. This issues with the approval of the competent authority.

Yours faithfully,

(Indrajit Vania)
Joint Director (Policy)

Copy forwarded to: -

1. e-Governance Section and Web Content officer to place the Circular on MCA Website.
2. Guard File.