

General Circular No. 07/2025

F.No. 17/52/2020-CL-V
Government of India
Ministry of Corporate Affairs

5th Floor, 'A' Wing, Shastri Bhawan,
Dr. Rajendra Prasad Road, New Delhi-1.

Dated: 27.10.2025

To
The DGC&A,
The Cost Audit Branch,
All Regional Directors,
All Registrar of Companies,
All Stakeholders.

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

Sir,

Keeping in view the requests received from various stakeholders seeking extension of time for filing Cost Audit Report for the financial year ended on 31.03.2025 on account of deployment of new form on the MCA V3 portal, it has been decided that any filing of CRA-4 (Cost Audit Report in XBRL format) for the said Financial Year made up to 31.12.2025 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)

Deputy Director (Policy)

Copy to:-

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