

**GOVERNMENT OF INDIA  
COMPANY AFFAIRS  
LOK SABHA**

STARRED QUESTION NO:115  
ANSWERED ON:24.02.2006  
INDUSTRIES COVERED UNDER COST /AUDIT  
Hasan Chaudhary Munawwar

**Will the Minister of COMPANY AFFAIRS be pleased to state:**

- (a) the names of the industries covered under Cost Audit at present ;
- (b) the reasons for not covering all the industries under Cost Audit ; and
- (c) the steps taken by the Government in this regard ?

**Answer**

MINISTER OF COMPANY AFFAIRS (SHRI PREM CHAND GUPTA)

(a), (b) & (c) Sir, the Government, where it considers necessary, in exercise of its powers under section 233 B of the Companies Act, 1956, may direct the audit of cost accounts of a company that is required to maintain cost records under section 209 (1)(d) of the Act. The Companies Act, 1956 does not envisage coverage of all industries under the ambit of cost audit. The companies for whom cost audit orders have been issued in last 3 years are at annexure.

ANNEXURE REFERRED TO IN REPLY TO PART (a)(b) &(c) OF LOK SABHA STARRED QUESTION NO. 115 DUE FOR ANSWER ON 24.02.06

List of companies for whom cost audit orders have been issued from 01.01.2003 to 31.01.2006

Sl.No	Name of the company	Product
1.	Bharat Gears Limited	Engineering Industries
2.	Sandoz Private Limited	Formulation
3.	Wescare (India) Limited	Bulk Drugs.
4.	Coromandel Fertilizers Limited	Insecticides
5.	USV Ltd.	Bulk Drugs
6.	Excel Crop. Care Ltd.	Insecticides.
7.	Andhra Pradesh Power Generation Corporation Limited.	Electricity
8.	CESC Limited	Electricity
9.	DAKSHIN Gujarat Vij Company Limited	Electricity
10.	Dakshin Haryana Bijli Vitran Nigam Limited.	Electricity
11.	Delhi Transco Limited	Electricity
12.	DPSC Limited	Electricity
13.	Essar Power Limited	Electricity
14.	Grid Corporation of Orissa Ltd	Electricity
15.	Gujarat Energy Transmission Corporation Limited	Electricity
16.	Gujarat Industries Power Co. Limited	Electricity
17.	Gujarat Mineral Development Corporation Limited	Electricity
18.	Gujarat Paguthan Energy Corporation Limited	Electricity
19.	Gujarat State Electricity Corporation Limited	Electricity
20.	Gujarat State Energy Generation Limited	Electricity
21.	Gujarat Urja Vikas Nigam Limited	Electricity
22.	Haryana Power Generation Corporation Limited.	Electricity
23.	Haryana Vidyut Prasaran Nigam Limited.	Electricity
24.	Him Urja Pvt. Limited	Electricity
25.	Karnataka Power Corporation Limited.	Electricity
26.	Karnataka Power Transmission Corporation Ltd.	Electricity
27.	Madhya Gujarat Vij Company Limited	Electricity
28.	Maharashtra State Electricity Distribution Co. Limited.	Electricity
29.	Maharashtra State Power Generation Co. Limited.	Electricity
30.	Maharashtra State Electricity Transmission Co. Ltd.	Electricity
31.	Narmada Hydroelectric Development Corp. Ltd.	Electricity
32.	National Hydroelectric Power Corporation Limited	Electricity
33.	National Thermal Power Corpn. Limited.	Electricity
34.	Neyveli Lignite Corporation Limited	Electricity
35.	North eastern Electric Power Corporation Limited.	Electricity
36.	Paschim Gujarat Vij Company Limited	Electricity

37. Power Grid Corporation of India Limited. Electricity
38. Power Transmission Corporation of Uttaranchal Limited Electricity
39. PTC India Limited Electricity
40. Rajasthan Rajya Vidyut Prasaran Nigam Limited. Electricity
41. Regency Aquaelectro and Motel Resorts Limited. Electricity
42. Reliance Energy Limited Electricity
43. Satluj Jal Vidyut Nigam Limited Electricity
44. Tehri Hydro Development Corporation Limited. Electricity
45. The Durgapur Project Limited Electricity
46. The Tata Power Company Limited Electricity
47. The West Bengal Power Development Corporation Limited Electricity
48. Torrent Power AEC Limited Electricity
49. Torrent Power Generation Limited Electricity
50. Torrent Power Sec. Limited Electricity
51. Transmission Corporation of Andhra Pradesh Limited Electricity
52. UP Power Corporation Limited Electricity
53. UP Rajya Vidyut Utpadan Nigam Limited Electricity
54. Uttar Gujarat Vij Company Limited Electricity
55. Uttar Haryana Bijli Vitran Nigam Limited. Electricity
56. Uttaranchal Jal Vidyut Nigam Limited Electricity
57. Uttaranchal Power Corpn. Limited Electricity
58. Hindalco Industries Limited Fertilizers
59. Dabur Pharma Limited Formulation
60. Lincoln Pharmaceuticals Limited Formulation
61. Hero Motors Limited Motor Vehicles
62. Doiwala Sugar Company Limited Sugar
63. Govind Nagar Sugar Limited Sugar
64. NCS Sugars Limited Sugar
65. Nizam Deccan Sugars Limited Sugar
66. Trident Sugars Limited Sugar
67. Kedia Oversea Ltd. Vanaspati
68. GIS Cotton Mills Ltd. Textiles.
69. Jubilant Organosys Limited Bulk Drugs
70. Dakshinanchal Vidyut Vitran Nigam Limited Electricity
71. GVK Industries Limited Electricity
72. Kanpur Electricity Supply Company (KESCO) Electricity
73. Lanco Kondapally Power Pvt. Limited Electricity
74. Madhyanchal Vidyut Vitran Nigam Limited Electricity
75. Nava Bharath Ferro Alloys Limited Electricity
76. Noida Power Company Limited Electricity
77. Paschimanchal Vidyut Vitran Nigam Limited Electricity
78. Poorvanchal Vidyut Vitran Nigam Limited Electricity
79. R.V.K Energy Private Limited Electricity
80. Rain Calcining Limited Electricity
81. Spectrum Power Generation Limited Electricity
82. Uttar Pradesh Jal Vidyut Nigam Limited Electricity
83. Vishakhapatnam Steel Plant Electricity