

e-Filing of Tax Audit Report by Tax Professional

By: CA Sanjay Agarwal
E-mail id: agarwal.s.ca@gmail.com

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- Steps to be followed by CA to submit Tax Audit Report
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- Snapshots of some Clauses of Tax Audit Report in e-Utility As per updated version of e-utility – PR9
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- Other relevant issues

CA to register as
Tax Professional

Assessee will Add
CA to his profile

Procedure

Assessee will
Approve the Form
filed by CA

CA will upload
Tax Audit Report

Registration

by Tax Professionals

Pre-requisites

1. You should be a practicing Chartered Accountant (registered with Institute of Chartered Accountants of India, ICAI, with a valid Membership Number)
2. You should have a valid Permanent Account Number (PAN) and Digital Signature Certificate.

Step 1: Register

The screenshot shows the e-Filing portal homepage. At the top left is the Income Tax Department logo. The main header includes the text "e-Filing Anywhere Anytime" and "Income Tax Department, Government of India". On the right, there are navigation links: "हिन्दी", "Skip to main content", "About Us", "Feedback", "Contact Us", and "Help". A red box with the text "Register Yourself" is placed over the "New To e-Filing?" section, with a green arrow pointing to the "Register Yourself" button. The "New To e-Filing?" section also contains a "Login Here" button for registered users and contact information for assistance: "CPC : 1800 425 2229". The central banner reads "e-File Your Tax Return Its Fast Easy and Secure..." with an "e-File >>" button and a "Learn How To e-File" link. Below this are three buttons: "View Form 26 AS", "Upload Return", and "Check Status". A notification bar states: "ITR 1, ITR 2, ITR 3, ITR 4 and ITR 4S for AY 2013-14 is available for e-F". The page is divided into three columns: "Services" (listing actions like "Submit Returns / Forms", "View Form 26AS (Tax Credit)", etc.), "News & Updates" (with dates and text about audit reports), and "Downloads" (listing ITR forms and other documents).

Income Tax Department, Government of India

e-Filing Anywhere Anytime

हिन्दी Skip to main content About Us Feedback Contact Us Help

Register Yourself

New To e-Filing?

Register Yourself

Registered User?

Login Here

Need Assistance?
CPC : 1800 425 2229

e-File Your Tax Return
Its Fast Easy and Secure...

e-File >>

Learn How To e-File

View Form 26 AS

Upload Return

Check Status

ITR 1, ITR 2, ITR 3, ITR 4 and ITR 4S for AY 2013-14 is available for e-F

Services

- Submit Returns / Forms
- View Form 26AS (Tax Credit)
- Outstanding Tax Demand
- ITR-V Receipt Status
- CPC Refund Status
- Rectification Status
- Know Your Jurisdictional A.O.
- Know Your PAN
- Know Your TAN
- Apply Online (PAN / TAN)
- E-Pay Tax

News & Updates

17/06/2013
An assessee required to furnish a report of audit specified under sub clauses (iv), (v), (vi) or (via) of clause (23C) of section 10, section 10A, clause (b) of sub-section (1) of section 12A, section 44AB, section 80-IA, section 80-IB, section 80-IC, section 80-ID, section 80JJAA, section 80LA, section 92E or section 115JB of the Act, shall furnish the said report of audit and the return of Income electronically for AY 2013-14 and onwards [Refer Notification No.42/2013 dated 11/06/2013]

13/05/2013
An assessee required to furnish a report of audit under sections 44AB, 92E or 115JB of the Act, shall furnish the same electronically for AY 2013-14 onwards [Refer Notification No.: 34/2013 dated 01-05-2013].

13/05/2013
A person having Total Income in excess of Rs. 5 l akhs, shall furnish a return of income for AY 2013-14 and subsequent years, electronically [Refer Notification

Downloads

- ITR 1 425KB
- ITR 4S 550KB
- ITR 2 1615KB
- ITR 3 1884KB
- ITR 4 2061KB
- Forms(Other than ITR)
- Previous Year ITRs
- Schema Downloads

Quick e-File ITR

e-Filing Statistics

Video on e-filing

Step 2: Register as Chartered Accountant

e-Filing *Anywhere Anytime*
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[Login](#) | [Register](#)

[Home](#) | [I Am](#) | [Services](#) | [Downloads](#) | [News & Updates](#)

Quick Link

- ▶ Tax Calculator
- ▶ Apply Online - PAN/TAN
- ▶ E-Pay Tax
- ▶ View Form 26AS (Tax Credit)

Need Assistance?

For Income tax related queries
ASK : 1800 180 1961

For Rectification and Refund
CPC : 1800 425 2229

For e-Filing of Returns
e-Filing : 1800 4250 0025

Registration Form

Select User Type *

Individual/HUF
 Individual HUF

Other than Individual/HUF
 Company Body of Individuals (BOI) Local Authority Firm
 Trust Association of Persons (AOP) Artificial Juridical Person

Bulk PAN Verification Users
 External Agency

Tax Professional
 Chartered Accountants

Income Tax Department Employee

Helpdesk

Instructions

- Fields marked with asterisk (*) are mandatory.
- Select a User type
- Please keep your PAN card handy to fill in the Registration details

Continue

Step 3: Enter Basic details

Home | Am - Services - Downloads - News & Updates

Quick Link

- Tax Calculator
- Apply Online - PAN/TAN
- E-Pay Tax
- View Form 26AS (Tax Credit)

Need Assistance?
For Income tax related queries
ASK : 1800 180 1961


For Rectification and Refund
CPC : 1800 425 2229

For e-Filing of Returns
e-Filing : 1800 4250 0025

Registration Form - Authorized Representatives Registration

Step 1: Enter Basic Details Step 2: Registration Form Step 3: Registration Successful

Membership No. *


Enrollment Date (DD/MM/YYYY) * 

Personal Details

Surname *

Middle Name

First Name

Date of Birth (DD/MM/YYYY) * 

PAN *

E-mail ID *

DIGITAL CERTIFICATE REGISTRATION

Select the type of Digital Signature Certificate *

Sign with .pfx file

Sign with your USB token

Instructions

- Fields marked with asterisk(*) are mandatory.
- Please enter your PAN , Name and Date of Birth as mentioned on your PAN card.
- Do not pre-fix title to your name e.g.:Dr., Mr., Miss, Mrs, etc.
- Select Date of Birth using the calendar provided.

Note

- Java Runtime Environment 1.6 or above should be installed in your system in order to successfully upload Digital Signature Certificate.

Note: All the future communications will be sent to the mobile number and email ID provided at the time of registration.

Step 4: Upload DSC

Quick Link

- Tax Calculator
- Apply Online - PAN/TAN
- E-Pay Tax
- View Form 26AS (Tax Credit)

Registration Form - Authorized Representatives Registration

Step 1: Enter Basic Details Step 2: Registration Form Step 3: Registration Successful

Membership No. * 519147

Enrollment Date (DD/MM/YYYY) * 01/07/2014

Pe

Su

Mi

Fi

Date of Birth (DD/MM/YYYY) * 17/12/1989

PAN * awnpb8691b

E-mail ID * apoorva.bhardwaj@gm

DIGITAL CERTIFICATE REGISTRATION

Select the type of Digital Signature Certificate *

Sign with .pfx file

Sign with your USB token

Select Your .PFX File Certificate

Continue

Instructions

- Fields marked with asterisk(*) are mandatory.
- Please enter your PAN, Name and Date of Birth as mentioned on your PAN card.
- Do not pre-fix title to your name e.g.: Dr., Mr., Miss, Mrs., etc.
- Select Date of Birth using the calendar provided.

Note

- Java Runtime Environment 1.6 or above should be installed in your system in order to successfully upload Digital Signature Certificate.

Need Assistance?

For Income tax related queries
ASK : 1800 180 1961

For Rectification and Refund
CPC : 1800 425 2229

For e-Filing of Returns
e-Filing : 1800 4250 0025

Note: Turn off Block Pop-up option

Step 5: Fill Registration form – Part I

Quick Link

- Tax Calculator
- Apply Online - PAN/TAN
- E-Pay Tax
- View Form 26AS (Tax Credit)

Need Assistance?

For Income tax related queries
ASK : 1800 180 1961

For Rectification and Refund
CPC : 1800 425 2229

For e-Filing of Returns
e-Filing : 1800 4250 0025

Registration Form - Authorized Representatives Registration

Step 1: Enter Basic Details

Step 2: Registration Form

Step 3: Registration Successful

User ID

To be e-mailed to you after successful submission of form.

Password Details

Password *

Zero Length

Confirm Password *

Primary Secret Question *

Primary Secret Answer *

Secondary Secret Question *

Secondary Secret Answer *

Contact Details

Landline Number

Mobile Number *

Alternate Number


E-mail Id *

Alternate E-mail Id(Optional)

Instructions

- Fields marked with asterisk(*) are mandatory.
- **Password:** Please enter a password between 8-14 characters. It can be a combination of upper and lower case letters and must contain atleast one alphabet, one number and one special character.
- **Primary Secret Question/Secondary Secret Question:** Select the secret question from the dropdown. This will be used in case you forgot your password
- Do not pre-fix '0' against any of your contact numbers.

Step 5: Fill Registration form – Part II Contd...

Alternate E-mail Id(Optional)	<input type="text"/>
Fax Number	+91 <input type="text"/> <input type="text"/>
Postal Address	<input type="text"/>
Flat/Door/Building *	<input type="text"/>
Road/Street	<input type="text"/>
Area/ Locality *	<input type="text"/>
Town/City/District *	<input type="text"/>
Pincode *	<input type="text"/>
State *	Select <input type="button" value="v"/>
Country	India
Subscribe to E-mail and Alerts	<input type="checkbox"/> Enable Alerts <input checked="" type="checkbox"/> Subscribe to Mailing List
Captcha Code	<input type="text"/>
Image	 <input type="button" value="refresh"/>
Enter the number as in above image *	<input type="text"/>
<input type="button" value="Submit"/>	

Step 6: Registration successful

Registration Form - Authorized Representatives Registration

Step 1: Enter Basic Details Step 2: Registration Form **Step 3: Registration Successful**

Thank you for registering with e-Filing. Your Transaction ID is 1105830545. In case of any queries, please contact 1800 4250 0025

A link to activate your account has been emailed to apoorva.bhardwaj@gmail.com and a notification has been sent to +91-9891141559 .

Click on activation link to activate your e Filing account. To Login to the e Filing, you must activate your account.

Instructions

- Your User ID to access our application alongwith the activation link will be sent to you on the registered e-mail ID.
- Do not share your User ID and Password with any other person.

***User ID will start with “ARCA” followed by six digit membership no.
User ID will be sent to the registered email-id by CA along with Activation Link***

Procedure to Add Chartered Accountant by Assessee

- ❑ Without registration of Tax professional, Assessee cannot add CA in her/his profile.
- ❑ CA will be added Form-wise for each Assessment Year.
- ❑ CA will receive intimation via e-mail from I-T Department for every such addition.

Presently, CA cannot view the list of Assessee who have added him for the purpose of filing Forms.

Step I: Login

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Income Tax Department, Government of India

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 [Login | Register](#)

[Home](#) | [Am](#) | [Services](#) | [Downloads](#) | [News & Updates](#)

Quick Link

- [Tax Calculator](#)
- [Apply Online - PAN/TAN](#)
- [F-Pay Tax](#)
- [View Form 26AS \(Tax Credit\)](#)

Need Assistance?

For Income tax related queries
ASK : 1800 100 1961

For Rectification and Refund
CPC : 1800 425 2229

For e-Filing of Returns
e-Filing : 1800 4250 0025

Login

User ID *	<input type="text"/>
Password *	<input type="password"/>
<input type="button" value="Login"/> Forgot Password?	
New Users? Register Now Resend Activation Link	

Trouble Logging In?

- User ID for Tax Payee is PAN.
- Make sure there are no spaces in User ID or Password
- Passwords are case sensitive, make sure Caps Lock is not on

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Step 2: Select option – Add CA

The screenshot displays the e-Filing portal interface. At the top, there is a header with the Income Tax Department logo, the text "e-Filing Anywhere Anytime", and "Income Tax Department, Government of India". Navigation links include "हिन्दी", "Skip to main content", "About Us", "Feedback", "Contact Us", and "Help". A search bar for "Transaction ID Search" is present, along with a user welcome message for "APOORVA BHARDWAJ (Individual)" and a "Logout" link.

The main navigation bar includes "Dashboard", "My Account", "e-File", "Downloads", "Profile Settings", "My Request List", "Worklist", and "Helpdesk". A "Quick Links" sidebar on the left lists various services, with "Add CA" highlighted in a blue box. A green arrow points from a text box to this "Add CA" option.

The "Add CA" dropdown menu contains the following options:

- View Form 26AS (Tax Credit)
- My Returns/ Form
- Refund/Demand Status
- Refund Re-issue Request
- Rectification Request
- Rectification Status
- Request for Intimation u/s 143(1)/154
- Register as Legal Heir
- Add CA**
- List of CA
- Outstanding Tax Demand
- Dis-engage CA
- Dis-engage ERI
- Tax Credit Mismatch

Below the dropdown, there is a "Need For Income ASK:" section and a "For Rectification CPC:" section. At the bottom, contact information for e-Filing is provided: "For e-Filing or Returns e-Filing : 1800 4250 0025".

Add CA to enable her/ him to file Forms in respect of user

Step 3: Fill details

The screenshot shows the 'Add CA' form on the e-Filing portal. The form includes fields for Membership Number, Name of the CA, Form Name, and Assessment Year. A green box highlights the 'Form Name' field, and a red box highlights the 'Assessment Year' field. A green arrow points from the 'Form Name' field to the 'Name of the CA' field. A red box with text explains that the CA name will appear automatically when the membership number is entered. The 'Instructions' section on the right provides additional guidance.

Quick Link:

- Quick e-File ITR
- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Tax Calculator
- Download ITR
- E-Pay Tax
- e-Filing - Dos & Don'ts
- ITR V - Dos & Don'ts

Need Assistance?

For Income tax related queries
ASK : 1800 180 1961

For Rectification and Refund
CPC : 1800 425 2229

For e-Filing of Returns
e-Filing : 1800 4250 0025

Navigation Trail: Add CA

Add CA

Membership Number *

Name of the CA *

Form Name *

Assessment Year *

Captcha Code

Image

Enter the number as in above image *


Submit **Cancel**


Instructions


- Fields marked with asterisk(*) are mandatory.
- Enter the Membership Number of the CA
- Select the Form(s) and the Assessment Year.
- To add more than one Form, click mouse by holding CTRL (Control) key

Name of the CA will automatically appear on entering Membership No.

Step 4: CA added successfully

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Income Tax Department, Government of India

हिन्दी  [Skip to main content](#) [About Us](#) [Feedback](#) [Contact Us](#) [Help](#)

Transaction ID Search 

Welcome **RAJESH GOYAL** (Individual)
Last Login: 04/03/2013 16:25:00 [Logout](#)


[Dashboard](#) [My Account](#) [e-File](#) [Downloads](#) [Profile Settings](#) [My Request List](#) [Worklist](#) [Helpdesk](#)

Quick Link:

- Quick e-File ITR
- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Tax Calculator
- Download ITR
- E-Pay Tax
- e-Filing - Dos & Don'ts
- ITR V - Dos & Don'ts

Navigation Trail: [Add CA](#) >

Success

-  CA has been added successfully to your profile. Transaction ID: 1105060010. In case of any queries, please contact 1800 4250 0025.

Need Assistance?

For Income tax related queries
ASK : 1800 180 1961

For Rectification and Refund
CPC : 1800 425 2229

For e-Filing of Returns
e-Filing : 1800 4250 0025

Steps to be followed

to

submit Tax Audit Report

Steps to be followed to submit Tax Audit Report.....

- ❑ Go to 'Downloads' section and select applicable Form (other than ITR) of the desired Assessment Year **OR**
Login to e-Filing application and go to 'Downloads'--> 'Download Forms' and select applicable Income Tax Form of the desired Assessment Year.
- ❑ Download the utility of the Form (other than ITR).
- ❑ Fill the e-utility and Validate.
- ❑ Generate an XML file and save in desired path/destination in your desktop/system.
- ❑ Login to e-Filing application and go to--> e-File --> Upload Form
- ❑ Select the Form (other than ITR) and the Assessment Year.
- ❑ Browse and Select the XML file

Steps to be followed by CA to submit Tax Contd... Audit Report.....

- ❑ Upload Digital Signature Certificate.
- ❑ Click '**SUBMIT**'.
- ❑ On successful upload, the Form (other than ITR) is sent to Assessee's workflow for acceptance.
- ❑ The Assessee should LOGIN to e-Filing application, GO TO **Worklist** and accept/reject the Form (other than ITR)..
- ❑ On Approval, the Form is successfully submitted with e-Filing application. No further action is required.
- ❑ If Rejected, the Tax Professional can file the Form (other than ITR) again and follow the same process as mentioned above.

1. Steps for CA

to submit Tax Audit Report

Step 1: Select the option

The screenshot displays a web portal with a top navigation bar containing links: Dashboard, My Account, e-File, Downloads, Profile Settings, My Request List, Worklist, and Helpdesk. Below this is a 'Quick Link' section with a list of options: Upload Form, Tax Calculator, e-Filing - Do's & Don't, and ITR V - Do's & Don't. A green box highlights the 'Upload Form' link, and a red box highlights the text 'Offline Form' with a green arrow pointing to the 'Upload Form' link. Below the 'Quick Link' section is a 'Need Assistance?' box with contact information for income tax queries (ASK: 1800 180 1961), rectification and refund (CPC: 1800 425 2229), and e-filing of returns (e-Filing: 1800 4250 0025). A 'Click to view Notifications' link is also visible.

Dashboard My Account - e-File - Downloads - Profile Settings - My Request List - Worklist - Helpdesk

Quick Link

- Upload Form
- Tax Calculator
- e-Filing - Do's & Don't
- ITR V - Do's & Don't

Prepare and Submit Online Form(Other than ITR)

[Click to view Notifications](#)

Offline Form

Need Assistance?
For Income tax related queries
ASK : 1800 180 1961

For Rectification and Refund
CPC : 1800 425 2229

For e-Filing of Returns
e-Filing : 1800 4250 0025

Note: The forms will not be considered final until approved by assessee.

Step 2: Upload Form

Dashboard My Account - e-File Downloads - Profile Settings - My Request List - Worklist - Helpdesk -

Navigation Trail: Upload Form

Upload Form

User ID: ARCA519147

PAN of the Assessee *

PAN of the CA *

Form Name *: 3CR-3CD

Assessment Year *: Select

Attach the XML file * Browse...

Select the type of Digital Signature Certificate *

Sign with .pfx file

Sign with your USD token

Upload Attachments (Up to 20 MB - *.tif, *.pdf)

Balance Sheet * Browse...

Profit Loss Statement * Browse...

Cost Audit Report Browse...

Execise Audit and/Or Other Report Browse...

Submit Cancel

Mandatory attachments

Maximum size. However, in Instructions, maximum size specified is 50MB.
Format. However, in Instructions, format is PDF or ZIP.

Instruction for attachments.....

or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of section 10(23C).

Forms (Other than ITR) - Online

- To know about available Online Forms, [click here](#)

Instructions

- [Java Runtime Environment Version 7 Update 6 or above\(32 bit\) \(jre 1.7.7\)](#)
- Attachments cannot exceed 50MB.
- Attachments must be in pdf or zip format.
- Attachments should be scanned with minimum 300dpi.
- Wherever there is a requirement in the Form to submit a signed copy of documents by an Assessee/CA as an attachment, upload the scanned copy of the same documents.

Checklist of documents and pre-requisites

- A copy of last year's tax return
- Bank Statement
- TDS certificates
- Savings certificates/Deductions
- Interest statement showing interest paid to you throughout the year.
- Balance Sheet, P&L Account Statement and other Audit Reports wherever applicable.

II. Steps for Assessee

to Approve Tax Audit Report

Procedure to be followed by Assessee for Approval/ Rejection of Forms uploaded by CA

- Assessee will check her/his Worklist
- List of Forms uploaded by CA will appear
- Select the Form
- Forms as filed by the CA and attachment uploaded can be viewed and downloaded
- Select Approve or Reject
- For Approval - Affix Digital Signature
- If Rejected - reason for rejection to be mentioned

Other Features

I. Other Features...

for both Tax Professional & Assessee

Dashboard

Income Tax Department, Government of India

Welcome **APOORVA DIHARDWAJ** (Authorized Representative)
Last Login: 17/06/2013 14:04:07 [Logout](#)

Navigation Trail: [e-Filed Returns/Forms](#)

Dashboard

[Click to view Notifications](#)

Transaction Id	Activity	Date
1105830546	Digital Signature Certificate Updated	11/06/2013
1105830545	User Profile Created	14/06/2013

Quick Link

- Upload Form
- Tax Calculator
- e-Filing - Do's & Don't
- ITR V Do's & Don't

Need Assistance?

For Income tax related queries
ASK : 1800 180 1961

For Rectification and Refund
CPC : 1800 425 2229

For e-Filing of Returns
e-Filing : 1800 4250 0025

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- ✓ Keeps track of all activities carried
- ✓ Provides detail of notifications
- ✓ Provides detail of previous e-Filed returns

Profile Settings

Income tax Department, Government of India

Welcome **RAJESH GOYAL** (Individual)
Last Login: 22/06/2013 11:30:01 [Logout](#)

Dashboard My Account e-File Downloads **Profile Settings** My Request List Worklist Helpdesk

Quick Link

- Quick e-File ITR
- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Tax Calculator
- Download ITR
- C-Pay Tax
- e-Filing - Dos & Don'ts
- ITR V Dos & Don'ts

Need Assistance?
For Income tax related queries
ASK : 1800 180 1961

For Rectification and Refund
CPC : 1800 425 2229

For e-Filing of Returns
e-Filing : 1800 4250 0025

Navigation Trail

Mailing list

Change Password

Change Secret Question(s) / Answer(s)

Update Contact Details

Register Digital Signature Certificate

Opt for Higher Security

View My Profile

PAN Details

Mailing List

Alerts, Reminders & Notifications

scribed for the mailing list

scribe

New optional feature for a secured login. DSC to be uploaded on every login

To update profile, details like — digital signature upload, secret question, contact details, change password, etc.

Worklist

The screenshot displays the e-Filing portal interface. At the top, the logo of the Income Tax Department is visible alongside the text "e-Filing Anywhere Anytime" and "Income Tax Department, Government of India". A search bar for "Transaction ID Search" is located in the top right corner. The user is logged in as "APOORVA BHARDWA.I (Authorized Representative)" with a last login time of "17/06/2013 14:04:07". The navigation menu includes "Dashboard", "My Account", "e-File", "Downloads", "Profile Settings", "My Request List", "Worklist", and "Helpdesk". The "Worklist" menu item is highlighted with a green box. Below the navigation menu, the "Quick Link" sidebar lists "Upload Form", "Tax Calculator", "e-Filing - Do's & Don't", and "ITR V - Do's & Don't". The main content area shows a "Navigation Trail" with "Mailing List", "Opt for Higher Security", and "Request List". The "Worklist" section has the heading "Worklist" and the message "No records found." A green arrow points from the "Worklist" menu item to a text box that reads "Keeps record of actions pending at the end of user". The footer contains various links including "Hyperlinking Policy", "RTI", "Grievance", "IRS Officers Online", "UTITSL", "NSDL", "Income Tax Public Relations", "Department of Income Tax", "Terms of Use", "Privacy Policy", and "Disclaimer".

Keeps record of actions
pending at the end of user

Help Desk

Income Tax Department, Government of India

Welcome **RAJESH GOYAL** (Individual)
Last Login: 22/06/2013 11:30:01 Logout

Dashboard My Account e-File Downloads Profile Settings My Request List Worklist Helpdesk

Navigation Trail: [Mailing List](#) > [Request List](#) > Submit Request

Submit Request

User ID * AAJPG3284H

Name * RAJESH GOYAL

Mobile Number * []

F-mail ID * fuscwolagincorporation

Category * Select

Sub Category * Select Problem/Issue

Summary *

Description *

Instructions

- Select the applicable category from the drop-down - My Profile or My Account
- My Profile will display all profile related issues that you may have like DSC, Secret Question/Answer(s), Contact details
- My Account will display all activities that are available like View 26AS, ITR/ITR-V/XML, Rectification, Refund, Intimation, Download, CA details
- Fill in the Summary (minimum 5 characters) and Description of the issue (minimum 15 characters)
- Attachment is limited to 20kb and should be in the TIFF or PDF or ZIP format

Quick Link

- Quick e-File ITR
- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Tax Calculator
- Download ITR
- E-Pay Tax
- e Filing Dos & Don'ts
- ITR V - Dos & Don'ts

Need Assistance?
For Income tax related queries
ASK : 1800 180 1961

For Rectification and Refund
CPC : 1800 425 2229

For e-Filing of Returns
e-Filing : 1800 4250 0025

Submit Request

Request List

To raise a query, if you face any issues while e-Filing and check status of the query, if raised.

II. Other Features...

for TAX PROFESSIONAL

View Forms

The screenshot displays the user interface of the Income Tax Department's e-filing portal. At the top, there is a navigation bar with links for Dashboard, My Account, e-File, Downloads, Profile Settings, My Request List, Worklist, and Helpdesk. Below this, a 'Quick Links' section contains several options, with 'View Forms' and 'View Client List' highlighted in blue boxes. A green arrow points from the 'View Forms' box to a red-bordered box at the bottom of the page. The main content area is titled 'View Returns/Forms' and includes a 'Navigation Trail' for 'e-Filed Returns/Forms'. The form contains fields for 'PAN of the Assessee', 'Captcha Code', and an 'Image' (a CAPTCHA image showing the number 763081). Below the image is a text input field labeled 'Enter the number as in above image' and two buttons: 'Submit' and 'Cancel'. A 'Need Assistance?' section on the left provides contact information for various services.

To view Returns/ Forms filed by the user

View Forms.....

View Returns/Forms

Filed By	A.Y.	PAN	Filed On	ITR / Form	Type	Ack. No.	Status
ARCA111112	2012-13	AAAPA3001W	21/05/2013	Form 3CB	-----	567366421210513	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	07/05/2013	Form 3CB	-----	567364261070513	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	25/04/2013	Form 10CCC	-----	567363961250413	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	25/04/2013	Form 10B	-----	567363951250413	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	24/04/2013	Form 10CCC	-----	567363351240413	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	24/04/2013	Form 10CCBC	-----	567363341240413	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	24/04/2013	Form 3AD	-----	567363291240413	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	23/04/2013	Form 10CCBC	-----	567363211230413	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	23/04/2013	Form 3AD	-----	567362651230413	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	23/04/2013	Form 10CCC	-----	567362631230413	Successfully e-Filed
ARCA111112	2013-14	AAAPA3001W	23/04/2013	Form 10B	-----	567362621230413	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	23/04/2013	Form 10CCBC	-----	567362571230413	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	22/04/2013	Form 10CCC	-----	567362311220413	Successfully e-Filed


Note :

1. The e-Filed Returns/Forms are available for download/view starting Assessment Year 2007-08.
2. To download/view the ITR/FORM/XML/ITR-V/ITR-V Receipt, Please click on the Acknowledgement Number.

[Back](#)

View Client List

The screenshot displays the e-Filing portal interface. At the top left is the Income Tax Department logo and the text "e-Filing Anywhere Anytime" and "Income Tax Department, Government of India". At the top right, there is a search bar for "Transaction ID" and a user welcome message for "APOORVA DIIARDWAJ (Authorized Representative)" with a "Logout" link. A navigation bar contains links for "Dashboard", "My Account", "e-File", "Downloads", "Profile Settings", "My Request List", "Worklist", and "Helpdesk". On the left side, a "Quick Links" menu is visible, with "View Client List" highlighted by a green box and an arrow. Other links in the menu include "View Form", "Upload Form", "Tax Calculator", "e-Filing - Do's & Don't", and "ITR V - Do's & Don't". A "Need Assistance?" section provides contact numbers for queries, rectification, and e-filing. A red text box with a green border points to the "View Client List" link, containing the text: "To keep check on number of clients added for various forms".

To keep check on number of clients added for various forms

View Client List

Last Login: 22/06/2013 15:19:01 [Logout](#)

[Dashboard](#) [My Account](#) [e-File](#) [Downloads](#) [Profile Settings](#) [My Request List](#) [Worklist](#) [Helpdesk](#)

Quick Link

- Upload Form
- Tax Calculator
- e-Filing - Do's & Don't
- ITR V - Do's & Don't

Need Assistance?

For Income tax related queries
ASK : 1800 180 1961

For Rectification and Refund
CPC : 1800 425 2229

For e-Filing of Returns
e-Filing : 1800 4250 0025

Navigation Trail:

View CA Client List

Advanced Search

PAN

Form Name

Assessment Year

Status

Sl.No	PAN of Client	Form Name	Assessment Year	Date Added	Status
1	AAJPG3284H	FORM3CA	2013-14	22/06/2013	Inactive
2	AAJPG3284H	FORM3AC	2013-14	22/06/2013	Active
3	AAJPG3284H	FORM3CB	2013-14	22/06/2013	Active

Page: 1

III. Other Features...

for ASSESSEE

Dis-engage CA

The screenshot displays the e-Filing portal for the Income Tax Department, Government of India. The user is logged in as RAJESH GOYAL (Individual). The navigation bar includes options like Dashboard, My Account, e-File, Downloads, Profile Settings, My Request List, Worklist, and Helpdesk. A 'Quick Link' dropdown menu is open, listing various services such as 'View Form 26AS (Tax Credit)', 'My Returns/ Form', 'Refund/Demand Status', 'Refund Re-issue Request', 'Rectification Request', 'Rectification Status', 'Request for Intimation u/s 143(1)/154', 'Register as Legal Heir', 'Add CA', 'List of CA', 'Dis-engage CA', 'Dis-engage ERI', and 'Tax Credit Mismatch'. The 'Dis-engage CA' option is highlighted with a green box, and a green arrow points from it to a separate text box on the right. The text box contains the text: 'Option to Dis-engage CA earlier added by Assessee'.

Option to Dis-engage CA
earlier added by Assessee

View List of CAs

The screenshot displays the e-Filing portal for the Income Tax Department, Government of India. The user is logged in as RAJESH GOYAL (Individual). The 'Quick Links' menu is open, and the 'List of CA' option is highlighted with a green box. A green arrow points from this box to a callout box containing the text: 'View Form wise & A.Y. wise list of CAs added by Assessee'. The 'List of CA' option is located under the 'Need Assistance' section of the menu.

Quick Links:

- View Form 26AS (Tax Credit)
- My Returns/ Form
- Refund/Demand Status
- Refund Re-issue Request
- Rectification Request
- Rectification Status
- Request for Intimation u/s 143(1)/154
- Register as Legal Heir
- Add CA
- List of CA**
- Outstanding Tax Demand
- Dis-engage CA
- Dis-engage ERI
- Tax Credit Mismatch

Need Assistance:

- For Income Tax Demand: ASK : 1800 4250 0025
- For Rectification: CPC : 1800 4250 0025
- For e-Filing in Remiss: e-Filing : 1800 4250 0025

Callout Box: View Form wise & A.Y. wise list of CAs added by Assessee

View List of CAs.....

Dashboard My Account e-File Downloads Profile Settings My Request List Worklist Helpdesk

Last Login: 12/09/2013 11:30:01 Logout

Navigation Trail: [Add CA](#) > List of CA

List of CA

CA Name	CA Membership number	Form Name	Assessment Year	Activation Date	Status
APOORVA BHARDWAJ	519147	Form 3CB	2013-14	22/06/2013	Active
APOORVA BHARDWAJ	519147	Form 3CA	2013-14	14/06/2013	Inactive

Page 1

**Shows current status of CA
whether engaged or dis-engaged**

Quick Link

- Quick e-File ITR
- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Tax Calculator
- Download ITR
- E-Pay Tax
- e-Filing - Dos & Don'ts
- ITR V - Dos & Don'ts

Need Assistance?
For Income tax related queries
ASK : 1800 180 1961

For Rectification and Refund
CPC : 1800 425 2229

For e-Filing of Returns
e-Filing : 1800 4250 0025

Forms to be initiated & authorized by Chartered Accountant

- Online Mode
- Offline Mode

CA is a user only to upload Forms other than ITRs

Forms to be initiated by CA

S. No.	Form No.	Form Description	Mode
1	3CA*	Audit report u/s 44AB of the IT Act for Companies	Offline <i>(Consolidated with 3CD for e-Filing)</i>
2	3CB*	Audit report u/s 44AB of IT Act for other than Companies	Offline <i>(Consolidated with 3CD for e-Filing)</i>
3	3CD*	Annexure Form for audit report u/s 44AB	Offline <i>(Consolidated with 3CA and 3CB for e-Filing)</i>
4	3CEB*	Report from an accountant to be furnished u/s 92E relating to international transaction(s)	Offline
5	29B*	Report u/s 115JB of IT Act for computing the book profits of the company	Offline

* Forms to be filled in e-utility

Contd...

Forms to be initiated by CA.....

S. No.	Form No.	Form Description	Mode
6	6B*	Audit report u/s 142(2A) - Special Audit Report directed by AO	Offline
7	10B*	Audit report u/s 12A(b) in case of charitable or religious trusts or institutions	Offline
8	10BB*	Audit Report of University or Hospital or Medical Institution or any charitable institution for public purpose	Offline
9	10CCB	Audit report u/s 80-I(7)/80-IA(7)/80-IB	Online
10	10CCBBA	Audit report u/s 80-IB(14)- Any undertaking claiming deduction u/s 80-IB(14)	Online
11	10CCBC	Audit report u/s 80-IA(11B)- Any undertaking claiming deduction u/s 80-IA(11B)	Online

* Form 6B, 10B & 10BB to be filled in e-utility

Contd...

Forms to be initiated by CA.....

S. No.	Form No.	Form Description	Mode
12	10CCBD	Audit report u/s 80-IB(11C) - Any undertaking claiming deduction u/s 80-IA(11C)	Online
13	10CCC	Certificate u/rule 18BBE(3) of IT Rules - For entities doing highway project in which housing is integral part 80-IA(6)	Online
14	10CCF	Report u/s 80LA(3) - For off shore banking units & International financial service center	Online
15	10DA	Report u/s 80JJAA - Deduction claimed by company for New Workmen engaged	Online
16	66	Audit Report u/s 115VW(ii) of IT Act - Audit Report of Tonnage Tax company i.e., Shipping companies	Online
17	3AC	Audit report u/s 33AB(2) - Amount deposited by Tea/ coffee/ rubber development Account	Online

Contd...

Forms to be initiated by CA.....

S. No.	Form No.	Form Description	Mode
18	3AD	Audit Report under section 33ABA(2) - Amount deposited by assessee engaged in prospecting, extraction or production of petroleum or natural gas	Online
19	3AE	Audit report u/s 35D(4)/35E(6) of IT Act - Amortisation of Preliminary Expenses 35D(4) / Deduction for expenditure on prospecting for certain minerals	Online
20	3CE	Audit Report u/s 44DA(2) of IT Act - Royalty income in case of Non-Resident	Online
21	3CEA	Report u/s 50B(3) of IT Act- Capital Gain in case of Slump Sale	Online
22	49C	Annual Statement u/s 285 – Annual Statement by a Non-Resident having Liaison Office in India	Online
23	56F	Report u/s 10A -Every person claiming deduction u/s 10A (STP / EHTP / FTZ / SEZ)	Online

Forms to be authorized (verified) by CA

S. No.	Form No.	Description	Mode
1	62	Certificate regarding achievement of the prescribed level of production and continuance of such level of production in subsequent years by the amalgamated company.	Online
2	63	Statement to AO under Rule 12B of IT Rules, 1962, i.r.o income distributed by UTI to its Unit Holders u/s 115R.	Online
3	63A	Statement to AO designated under Rule 12B of IT Rules, 1962, i.r.o income distributed by a Mutual Fund u/s 115R.	Online
4	64	Statement of income distributed by Venture Capital Company or a Venture Capital Fund u/s 115U of the Act.	Online

Steps to be followed by CA to submit
Online Forms (other than ITR)

Steps to submit Online Forms (other than ITR).....

- ❑ GO TO 'e-File' menu post Login and "Submit Form Online"
- ❑ Enter the Assessee PAN, CA's PAN, select the Form Name (other than ITR) and the Assessment Year.
- ❑ Upload Digital Signature Certificate.
- ❑ Click 'SUBMIT'.
- ❑ Enter the data and Submit
- ❑ On successful submission, the Form (other than ITR) is sent to Assessee's workflow for acceptance.
- ❑ The Assessee should LOGIN to e-Filing application, go to 'Worklist' and accept/reject the Form (other than ITR).
- ❑ **On approval**, the Form is successfully submitted with e-Filing application. No further action is required.
- ❑ **If rejected**, the Tax Professional can file the Income Tax Form (other than ITR) again and follow the same process as mentioned above.

Step 1: Select the option


The screenshot displays the e-Filing portal for the Income Tax Department, Government of India. The page features a header with the department's logo, the text "e-Filing Anywhere Anytime", and a navigation menu with links for "Skip to main content", "About Us", "Feedback", "Contact Us", and "Help". A search bar for "Transaction ID Search" and a user greeting "Welcome APOORVA BHARDWAJ (Authorized Representative) Logout" are also present.

The main navigation bar includes "Dashboard", "My Account", "e-File", "Downloads", "Profile Settings", "My Request List", "Worklist", and "Helpdesk". Below this, a "Quick Link" section lists "Upload Form", "Tax Calculator", "e-Filing - Do's & Don't", and "ITR V - Do's & Don't". A green box highlights the "Prepare and Submit Online Form(Other than ITR)" option in the "e-File" dropdown menu.

A "Click to view Notifications" link is visible below the navigation bar. A "Need Assistance?" section provides contact information for income tax queries (ASK: 1800 180 1961), rectification and refund (CPC: 1800 425 2229), and e-filing of returns (e-Filing: 1800 4250 0025).

The footer contains a list of links: "Hyperlinking Policy", "RTI", "Grievance", "IRS Officers Online", "UTITSL", "NSDL", "Income Tax Public Relations", "Department of Income Tax", "Terms of Use", "Privacy Policy", and "Disclaimer". The "india.gov.in" logo and the text "The national portal of India" are on the left, while "Site owned by Income Tax Department, Government of India" is on the right.

Step 2: Fill details



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

हिन्दी [A](#) [A](#) [A*](#) [Skip to main content](#) [About Us](#) [Feedback](#) [Contact Us](#) [Help](#)

Transaction ID Search

Welcome **APOORVA BHARDWAJ** (Authorized Representative)
Last Login: 14/06/2013 17:41:32 [Logout](#)

[Dashboard](#) [My Account](#) [e-File](#) [Downloads](#) [Profile Settings](#) [My Request List](#) [Worklist](#) [Helpdesk](#)

Quick Link

- Upload Form
- Tax Calculator
- e-Filing - Do's & Don't
- ITR V - Do's & Don't

Need Assistance?
For Income tax related queries
ASK : 1800 180 1961

For Rectification and Refund
CPC : 1800 425 2229

For e-Filing of Returns
e-Filing : 1800 4250 0025

Navigation Trail: [Prepare and Submit Online Form\(Other than ITR\)](#)

Submit Form Online

User ID	<input type="text" value="ARCA519147"/>
PAN of the Assessee *	<input type="text"/>
PAN of the CA *	<input type="text"/>
Form Name *	Select <input type="button" value="v"/>
Assessment Year *	Select <input type="button" value="v"/>
Select the type of Digital Signature Certificate *	<input type="radio"/> Upload using .pfx file <input type="radio"/> Upload using USB token

[Hyperlinking Policy](#) | [RTI](#) | [Grievance](#) | [IRS Officers Online](#) | [UTITSL](#) | [NSDL](#) | [Income Tax Public Relations](#) | [Department of Income Tax](#) | [Terms of Use](#) | [Privacy Policy](#) | [Disclaimer](#)

india.gov.in
The national portal of India

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Site Last Updated on 12/06/2013

Site Best Viewed in 1024 x 700 resolution

Steps to be followed by CA to Verify Forms (other than ITR)

- ❑ The CA should LOGIN to e-Filing application, go to Worklist and verify the Income Tax Form (other than ITR) submitted by the Assessee.
- ❑ Upload Digital Signature Certificate.
- ❑ Click 'SUBMIT'.
- ❑ The Form is successfully submitted with e-Filing application. No further action is required.

FAQs ON e-FILING OF TAX AUDIT REPORT

(Developed by Direct Taxes Committee of ICAI in consultation with the Officials of Directorate of Income-Tax (Systems))

Whether Schedules and Notes to Accounts are also required to be uploaded with Balance Sheet and P&L?

- Form No. 3CA requires the tax auditor to annex a copy of the Statutory Audit Report along with the copy of audited Profit and Loss Account/ Income & Expenditure Account, audited Balance Sheet and documents declared by the said Act to be a part of / or annexed to the Balance Sheet and Profit and loss Account/ Income & Expenditure Account. Accordingly, the same are required to be uploaded.
- With regard to Form No.3CB, the **tax auditor is required to annex** the audited Balance Sheet, Profit and loss account /Income & Expenditure Account along with notes to accounts and schedules, if any, forming part of Balance Sheet, Profit and loss account /Income &Expenditure Account.

Whether it is mandatory to upload a scanned copy of signed Balance Sheet, P&L and other documents?

- Balance Sheet, Profit and Loss Account in Word, Excel Format, etc signed as “sd/-” can be converted in to ‘.pdf’ file and uploaded on the portal.
- However, the auditor should maintain the physically signed Audited Report in his records and ensure from that there is no difference between physical report and PDF file uploaded.

Whether Name / Date of Birth (DOB) of CA given in PAN database (as per ITD e-filing website) is to be matched with ICAI database for successful registration in the e-filing portal?

- E-filing portal verifies the Name of Member and Date of Birth entered in Registration Form from ICAI Database and also PAN Database. In case there is difference / mismatch of details between the two Databases the portal will not allow registration.
- In case any member is facing such difficulty, please refer to procedure given in the following link <http://220.227.161.86/30652dtdc20622.pdf>

Whether audit conducted under section 44AD, 44BB, 44BBB & 44AE is required to be filed electronically?

- Sections 44AD, 44BB, 44BBB & 44AE provide that in specified cases the assessee is required to get his accounts audited and furnish the report of such audit as required under section 44AB. Therefore, e-filing is applicable to such audits also.

Where the Firm Registration No. (FRN) should be mentioned in the e-forms?

- The present E-filing portal does not provide field to mention FRN, however, the department is in the process of enabling this facility.
- Till the utility is configured to allow entering of FRN, members need not mention their FRN.

Where should the comments/observations in respect of a particular clause of Form No. 3CD is to be mentioned in the e-form?

- Comments / observations, if any relating to the clauses may be given in Form 3CA/3CB subject to space provided therein. Alternatively, they can be uploaded as PDF file in the field 'Upload other report' of the portal.

In case tax audit is conducted by joint auditors, what is the procedure to upload tax audit report electronically?

- The e-filing portal allows the report to be uploaded by a single auditor. Therefore, the joint auditors may mutually agree and decide the auditor who shall upload the report. However, all the joint auditors should sign the hard copies.
- As per the ICAI's "Guidance Note on Tax Audit u/s 44AB of the Income-tax Act, 1961", it is possible for the assessee to appoint two or more CAs as joint auditors for carrying out the tax audit, in which case, the audit report will have to be signed by all the CAs as per Standards on Auditing 299 (Responsibility of Joint Auditors) issued by ICAI, normally, the joint auditors are able to arrive at an agreed report. In such case, the physical copy should be signed by all the auditors. Thereafter, **any one of them may upload the report.**

In case tax audit is conducted by joint auditors, what is the procedure to upload tax audit report electronically.....

- However, where the joint auditors are in disagreement with regard to any matters to be covered by the report, each one of them should express his own opinion through a separate report. A joint auditor is not bound by the views of the majority of the joint auditors regarding matters to be covered in the report and is required to express his opinion in a separate report in case of a disagreement. Such separate reports are also to be uploaded on the portal.

What is the procedure to furnish revised audit report electronically?

- In case of revision, the audit report should be given in the manner suggested by the Institute in SA-560 (Revised) “Subsequent Events”. It may be pointed out that report under section 44AB should not normally be revised. However, sometimes a member may be required to revise his tax audit report on grounds such as:
 - (i) revision of accounts of a company after its adoption in annual general meeting.
 - (ii) change of law e.g., retrospective amendment.
 - (iii) change in interpretation, e.g. CBDT’s circular, judgments, etc.
 - (iv) Any other reason like system/software error requiring change in report already uploaded.

What is the procedure to furnish revised audit report electronically.....

- In case, where a member is called upon to report on the revised accounts, then he must mention in the revised report that the said report is a revised report and a reference should be made to the earlier report also. In the revised report, reasons for revising the report should also be mentioned. The e-filing portal allows uploading such Revised Audit Report by the CA for the same PAN and Assessment Year.

Is there any upper limit on the no. of audit reports which can be uploaded by a CA on e-filing portal?

- As per ICAI Council Guidelines No.1-CA(7)/02/2008, dated 8th August,2008, a member of the Institute in practice shall not accept, in a financial year, more than the 45 tax audit assignments u/s 44AB of the Income-tax Act, 1961.
- However, audits conducted u/s 44AD and 44AE shall not be included in this limit. Since, the Income-tax Act,1961 does not provide any limit on number of tax audits assignments which can be undertaken by a Chartered Accountant the e-filing portal does not provide any restriction.
- **Members are required to comply with the prescribed ceiling limits.**

If there are 10 partners in a firm of CA, then how many tax audits reports can each partner sign in a FY?

- As per Chapter VI of Council General Guidelines, 2008 (Tax Audit Assignments u/s 44AB of the I-T Act), a member of the Institute in practice shall not accept, in a FY, more than the specified number of tax audit assignments as prescribed u/s 44AB of the I-T Act.
- **The specified number of tax audit assignments u/s 44AB of the I-T Act is 45.** It is further provided in Chapter VI of Council General Guidelines, 2008 that in case of firm of CAs in practice, specified number of tax audit assignments means 45 tax audit assignments per partner of the firm, in a FY. Therefore, if there are 10 partners in a firm of CAs in practice, then all the partners of the firm can collectively sign 450 tax audit reports. **This maximum limit of 450 tax audit assignments may be distributed between the partners in any manner whatsoever.**

If there are 10 partners in a firm of CA, then how many tax audits reports can each partner sign in a FY.....

- For instance, 1 partner can individually sign 450 tax audit reports in case remaining 9 partners are not signing any tax audit report. It is needless to say that the tax audit assignment should be in accordance with the Standard on Quality Control (SQC) 1: Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements

What is recommended system requirements for facilitating e-filing?

- To increase the computer processing speed all the previous versions of java be removed from the computer. To use the e-forms utility install Java Runtime Environment Version 7 update 13 (jre 1.7 is also known as jre version 7) or <https://incometaxindiaefiling.gov.in>

If tax audit report is issued and the ITR is filed prior to issuance of the Notification No. 34/2013, dt 01-05-2013 which mandates e-filing of audit reports. In such cases whether e-filing of audit reports is required?

- *CBDT Notification No. 34/2013 dated 1-05-2013 provides that the rules prescribed therein shall be deemed to have come into force with effect from the 1st day of April, 2013.*
- Accordingly, even if ITR has been filed prior to issuance of said Notification, Tax Audit report is required to be e-filed separately.

In case of e-filing of audit reports what is the date of audit report?

- Date on which the report is physically signed by the Auditor shall be the date of audit report.

Is it possible to e-file the ITR first and then e-file the audit report?

- e-filing of ITR and Tax Audit report are independent actions. However, it is advisable to first upload tax audit report and then file IT return.

Snapshots of some Clauses of Tax Audit Report in e-Utility

As per updated version of e-utility – PR9

Clause 8 – Nature of Business

8 (a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sector	Sub Sector	Code
Professionals	Chartered Accountants, Auditors, etc.	0601

(b) If there is any change in the nature of business or profession, the particulars of such change.

▼

Business	Sector	Sub Sector	Code
No Data.			

Note: Business added/ discontinued during the Previous Year with respect to the preceding year of the previous year.

Clause 14 - Depreciation allowable as per Income Tax Act, 1961

14 Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Description of the Block of Assets	Rate of Depreciation	Opening WDV (A)	Additions				Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)	
			Purchase Value (1)	Adjustments on Account of						Total Value of Purchases (B) (1+2+3+4)
				MODVAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)				
No Data.										

Automatically calculated

Add Row Copy Row Edit Row Delete Row

Clause 14.....

14

(a) Block of Asset

(b) Rate of Depreciation, (In Percentage)

(c) Opening WDV

(d) Additions

Date of Purchase	Date put to Use	Amount (₹)	Adjustment on account of			Total Amount (₹)
			MODVAT (₹)	Exchange Rate Change (₹)	Subsidy Grant (₹)	
No Data.						

Amount of Additions

(e) Deductions

Date of Sale etc.	Amount
No Data.	

Amount of Deductions

(f) Depreciation Allowable

14 Particulars of d...
Following form...

Description of the Block of Assets

Rate of Depreciation

Calculation may be, in the

Write Down Value at the end of the year (A+B-C-D)

15 Amounts admi...
(h) 35CCA

(a) debited to B...

SAC (g) 35CCA

(b) Not debited...

Clause 16 – Any sum paid/received to/ from an Employee

16 (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [section 36(1)(ii)]

Description	Amount (₹)
No Data.	

[Add Row](#) [Copy Row](#) [Edit Row](#) [Delete Row](#)

(b) Any sum received from the employees towards contributions to any provident fund or superannuation fund or any other fund mentioned in section 2(24)(x); and due date for payment and the actual date of payment to the concerned authorities under section 36(1)(va).

Name of Fund	Amount (₹)	Actual Date for Payment	Due Date of Payment
No Data.			

[Add Row](#) [Copy Row](#) [Edit Row](#) [Delete Row](#)

Clause 17 – Amount debited to Profit & Loss Account

17 Amount debited to the profit and loss account, being:-

(a) expenditure of capital nature;



(b) expenditure of personal nature;



(c) expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;



(d) expenditure incurred at clubs,-

(i) as entrance fees and subscriptions;



(ii) as cost for club services and facilities used;



Clause 17(h) – Sec. 40A(3)

(h) (A) whether a certificate has been obtained from the assessee regarding payments relating to any expenditure covered under section 40A(3) that the payments were made by account payee cheques drawn on a bank or account payee bank draft, as the case may be;

(h) (B) amount inadmissible under section 40A(3), read with rule 6DD (with break-up of inadmissible amounts;)

Particulars	Amount (.)
No Data.	

Clause 22 – MODVAT availed or utilised

22 (a) Amount of Modified Value Added Tax Credits availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Modified Value Added Tax Credits in accounts,

Amount of Modified Value Added Tax Credits availed of or utilised during the previous year and its treatment in profit and loss account

Select ▾

Amount (₹)	Treatment in Profit and loss Account
No Data.	

Add Row Copy Row Edit Row Delete Row

Modified Value Added Tax Credits in accounts

Select ▾

Amount (₹)	Treatment of outstanding Modified Value Added Tax Credits in accounts
No Data.	

Add Row Copy Row Edit Row Delete Row

Clause 25 – Brought forward loss or depreciation

25 (a) Details of brought forward loss or depreciation allowance, in the following manner, to extent available

Sl. No.	Assessment Year	Nature of loss / allowance (-)	Amount as returned (-)	Amount as assessed (give reference to relevant order)		Remarks
				Amount (-)	Order U/S & Date	
No Data.						

Add Row

Copy Row

Edit Row

Delete Row

(b) whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.

Select ▼

Clause 27 – Chapter XVII-B (Tax deducted at Source)

27 (a) Whether the assessee has complied with the provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government.

No ▼

(b) If the provisions of Chapter XVII-B have not been complied with, please give the following details*, namely:-

(i) Tax deductible and not deducted at all

Name of party	PAN	Section under which tax was deducted	Amount (-)
No Data.			

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Clause 28 - Quantitative details of the principal items of stock

- (a) In the case of a trading concern, give quantitative details of principal items of goods traded:

Item name	Unit	opening stock	purchases during the previous year	sales during the previous year	Closing Stock	Shortage/excess, if any

- (b) In the case of a manufacturing concern, give quantitative details of the **principal items** of raw material, finished products and by- products:

(A) Raw materials:

Item name	Unit	opening stock	purchases during the previous year	Consumption during the previous year

sales during the previous year	Closing Stock	*yield of finished products	*percentage of yield	*Shortage/excess, if any

**Information may be given to the extent available.*

Clause – 28.....

(B) Finished Products:

Item name	Unit	opening stock	purchases during the previous year	Quantity manufactured during the previous year

sales during the previous year	Closing Stock	Shortage/ excess, if any

By- Products:

Item name	Unit	opening stock	purchases during the previous year	Quantity manufactured during the previous year

sales during the previous year	Closing Stock	Shortage/ excess, if any

Clause – 28.....

(iv) Tax deducted but not paid to the credit of the Central Government

Name of part	28(a)	Reason for not making payment credit of Central Government
	(i) Item Name	
	(ii) Unit	
	(iii) opening stock	
	(iv) purchases during the previous year	
	(v) sales during the previous year	
	(vi) closing stock	
	(vii) shortage/excess, if any	

*Please give the

28 (a) In the case of a trade

Item Name	stock	shortage/excess if any

No Data.

Clause 29 – Distributed profit u/s 115-O

29 In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :-

(a) Total amount of distributed profits (₹)	(b) Total tax paid thereon (₹)	(c) Date of Payments with Amount	
		Amount (₹)	Dates of payment
No Data.			

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Practical Difficulties in e-Filing Tax
Audit Report

Form 3CD – Annexure of Tax Audit Report.....

- Specific formats provided for every clause
- Auto- fills
- No provision to import data
- Drop down list in some clauses
- The word limit or character range for reporting under each clause of Form no. 3CD is set.
- No option to Print

Practical Difficulties.....

- ❑ The actual data uploaded by CA in tax audit report is not being exactly reflected in the assessee's account in her/his login in e-filing portal.
- ❑ **Clause 11** – Method of Accounting employed during the year – There is no option to mention other details as well. For example where AS 15 not complied, it is mentioned “Mercantile except Retirement Benefits”.
- ❑ **Clause 12** – Method of Valuation of stock – sub clause (b) requires detail of deviation from the method of valuation employed – if there is no closing stock, there is no option in drop down to mention ‘Not Applicable’.

Practical Difficulties.....

- ❑ **Clause 27** – Compliance with provisions of Chapter XVII-B
 - Compliance with provisions of Chapter XVII-B – information entered in clause 27(b)(iii) (*Tax deducted late*) gets swapped with the information furnished in 27(b)(iv) (*Tax deducted but not paid to the credit of Central Government*) while generating and viewing .xml file and .pdf file.

[As informed by some of the Users]

Practical Difficulties.....

- ❑ In case of Firms, AOP, BOI, the detail of partners/ member and their profit sharing ratio is accepted even if total is less than 100% (*Clause 7*).
- ❑ No in-built checks provided to check the ceiling limit for deductions allowed under the provisions of Income Tax Act, 1961.
- ❑ Part-B of Annexure- I to Form No. 3CD not in streamline with the Revised Schedule VI of the Companies Act.
- ❑ E-Filing utility does not provide space or allows uploading of any annexure for providing reasons for qualification of audit report as required in Point no. 3 of Notes to Form No. 3CA.

Practical Difficulties resolved on representation by ICAI.....

- ❑ **Clause 9-** Whether books of account are prescribed u/s 44AA of IT Act, 1961- Earlier there was no option to mention list of accounts maintained & examined, if 'NO' is selected.
- ❑ **Clause 18** required date for each particular payment made to person specified u/s 40A(2)(b) thereby causing unnecessary hardship to the tax auditor.

Now the details required are as under:

Name of related party	PAN of related party	Relation	Nature of transaction	Payment made (Amount)

- ❑ **Clause 25(b)-** applicable in case of change in shareholding due to which losses of previous year cannot be carried forward in terms of Sec. 79 of IT Act, 1961- No option to mention 'Not Applicable' if assessee is not Company.

Other relevant issues

Other relevant issues.....

- ❑ Reference of Section 44AF in **Clause 10** of Form No. 3CD to be deleted as the section is not applicable from 01.04.2011.
- ❑ Amendment made in the provision of section 40A(3) w.e.f. 1-4-2009 by Finance Act, 2008 to be incorporated in **Clause 17(h)** of Form No. 3CD.
- ❑ In **Clause 22**, the words “Modified Value Added Tax” should be replaced with the words ‘Central Value Added Tax’.

Other relevant issues.....

- ❑ In **Clause 26**, a column should be provided to specify PAN of donee, in case of deduction u/s 80G, being mandatory requirement under law. Presently, the e-utility provides the following format:

26 Section-wise details of deductions, if any admissible under Chapter VIA. Yes

Section	Amount (-)
No Data.	

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- ❑ **Clause 29** – Details of tax on distributed profits u/s 115-O – “Total amount of distributed profits” should be substituted by “Total amount of distributed profits as reduced by amounts referred to in sub-section (1A) of section 115-O”.

THANK YOU!!

By: CA Sanjay Agarwal

E-mail id: agarwal.s.ca@gmail.com