e-Filing of Tax Audit Report by Tax Professional

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- Practical Difficulties in e-Filing Tax Audit Report
- Other relevant issues
CA to register as Tax Professional

Assessee will Add CA to his profile

Assessee will Approve the Form filed by CA

CA will upload Tax Audit Report

Procedure
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

Register Yourself
Step 2: Register as Chartered Accountant

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
Step 3: Enter Basic details

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

Note: Turn off Block Pop-up option
Step 5: Fill Registration form – Part I

Instructions:
- Fields marked with asterisks (*) 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 at least 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 forget 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)
Fax Number
Postal Address
Flat/Door/Building *
Road/Street
Area/ Locality *
Town/City/District *
Pincode *
State *
Country

Subscribe to E-mail and Alerts
- Enable Alerts
- Subscribe to Mailing List

Captcha Code
Image
Enter the number as in above image *

Submit
Step 6: 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 +91-9691141569.

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 along with 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 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

Login page of e-Filing service from the Income Tax Department, Government of India.

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

Login fields:
- User ID
- Password

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.

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
Step 2: Select option – Add CA

Add CA to enable her/him to file Forms in respect of user
Step 3: Fill details

Name of the CA will automatically appear on entering Membership No.
Step 4: CA added successfully

- CA has been added successfully to your profile. Transaction ID: 118060810. In case of any queries, please contact 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 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

Note: The forms will not be considered final until approved by assessee.
Step 2: Upload Form

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 Assesse 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
- 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

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

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

Keeps record of actions pending at the end of user
Help Desk

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
To view Returns/ Forms filed by the user
View Forms

<table>
<thead>
<tr>
<th>Filed By</th>
<th>A.Y.</th>
<th>PAN</th>
<th>Filed On</th>
<th>ITR / Form</th>
<th>Type</th>
<th>Ack. No.</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>ARCA111112</td>
<td>2012-13</td>
<td>AAAPA3001W</td>
<td>21/06/2013</td>
<td>Form 3CB</td>
<td></td>
<td>567366421210513</td>
<td>Successfully eFiled</td>
</tr>
<tr>
<td>ARCA111112</td>
<td>2012-13</td>
<td>AAAPA3001W</td>
<td>07/05/2013</td>
<td>Form 3CB</td>
<td></td>
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<td>2012-13</td>
<td>AAAPA3001W</td>
<td>25/04/2013</td>
<td>Form 10CC</td>
<td></td>
<td>567363961250413</td>
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</tr>
<tr>
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<td>2012-13</td>
<td>AAAPA3001W</td>
<td>25/04/2013</td>
<td>Form 10B</td>
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<td>AAAPA3001W</td>
<td>24/04/2013</td>
<td>Form 10CC</td>
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<td>567363351240413</td>
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<tr>
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<td>24/04/2013</td>
<td>Form 10CCBC</td>
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</tr>
<tr>
<td>ARCA111112</td>
<td>2012-13</td>
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<td>24/04/2013</td>
<td>Form 3AD</td>
<td></td>
<td>567363291240413</td>
<td>Successfully eFiled</td>
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<tr>
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<td>2012-13</td>
<td>AAAPA3001W</td>
<td>23/04/2013</td>
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<td>AAAPA3001W</td>
<td>23/04/2013</td>
<td>Form 3AD</td>
<td></td>
<td>567362651230413</td>
<td>Successfully eFiled</td>
</tr>
<tr>
<td>ARCA111112</td>
<td>2012-13</td>
<td>AAAPA3001W</td>
<td>23/04/2013</td>
<td>Form 10CC</td>
<td></td>
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<tr>
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<td>2013-14</td>
<td>AAAPA3001W</td>
<td>23/04/2013</td>
<td>Form 10B</td>
<td></td>
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<tr>
<td>ARCA111112</td>
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<td>AAAPA3001W</td>
<td>23/04/2013</td>
<td>Form 10CCBC</td>
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<tr>
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<td>2012-13</td>
<td>AAAPA3001W</td>
<td>22/04/2013</td>
<td>Form 10CC</td>
<td></td>
<td>567362311220413</td>
<td>Successfully eFiled</td>
</tr>
</tbody>
</table>

Note:
1. The eFiled 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.
View Client List

To keep check on number of clients added for various forms
View Client List

Navigation Trail:

View CA Client List

Advanced Search

PAN
Form Name
Select
Assessment Year
Select
Status
Select

Search

<table>
<thead>
<tr>
<th>Sl.No</th>
<th>PAN of Client</th>
<th>Form Name</th>
<th>Assessment Year</th>
<th>Date Added</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>AAJPG3264H</td>
<td>FORM3CA</td>
<td>2013-14</td>
<td>22/06/2013</td>
<td>Inactive</td>
</tr>
<tr>
<td>2</td>
<td>AAJPG3264H</td>
<td>FORM3AC</td>
<td>2013-14</td>
<td>22/06/2013</td>
<td>Active</td>
</tr>
<tr>
<td>3</td>
<td>AAJPG3264H</td>
<td>FORM3CB</td>
<td>2013-14</td>
<td>22/06/2013</td>
<td>Active</td>
</tr>
</tbody>
</table>

Page: 1
III. Other Features…

for ASSESSEE
Dis-engage CA

Option to Dis-engage CA earlier added by Assessee
View List of CAs

View Form wise & A.Y. wise list of CAs added by Assessee
View List of CAs

Shows current status of CA whether engaged or dis-engaged

<table>
<thead>
<tr>
<th>CA Name</th>
<th>CA Membership number</th>
<th>Form Name</th>
<th>Assessment Year</th>
<th>Activation Date</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>APOORVA BHARDWAJ</td>
<td>519147</td>
<td>Form 3CB</td>
<td>2013-14</td>
<td>22/06/2013</td>
<td>Active</td>
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<tr>
<td>APOORVA BHARDWAJ</td>
<td>519147</td>
<td>Form 3CA</td>
<td>2013-14</td>
<td>14/06/2013</td>
<td>Inactive</td>
</tr>
</tbody>
</table>
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

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

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

* Form 6B, 10B & 10BB to be filled in e-utility
## Forms to be initiated by CA………

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

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

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

Prepare and Submit Online Form (Other than ITR)
Step 2: Fill details
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.
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 comment on any specific clause.
- 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.
- When earlier saved draft is reopened in the utility, options selected from dropdown in clauses 7(b), 8(b), 9(a), 10 gets automatically cleared.
- **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 14** requires entry of all the particulars for every addition in fixed assets. Further, there is no option to insert combinations of addition and deletion of the same asset i.e. for every addition/deletion, separate row is to be inserted.

<table>
<thead>
<tr>
<th>Description of asset/block of assets</th>
<th>Rate of Depreciation (in %)</th>
<th>Actual cost/WDV, as the case may be</th>
<th>Additions/deductions during the year with dates; in the case of any addition of an asset, date to put to use</th>
</tr>
</thead>
<tbody>
<tr>
<td>A-Add; D-Deduction</td>
<td>Date of addition/deductions</td>
<td>Particulars</td>
<td>Amount</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Adjustments on account of</th>
<th>Depreciation allowable</th>
<th>WDV at the end of the year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Modified VAT credit claimed &amp; allowed under the Central Excise Rule, 1994 in respect of assets acquired on or after 01.03.1994</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Change in the rate of exchange of currency</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subsidy or grant or reimbursement, by whatever name called</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Values are to be inserted by the Tax Auditors itself as no in-built calculation has been provided in the Utility.
Practical Difficulties.....

- **Clause 26** - Details of brought forward loss or depreciation allowance – entry is not accepted if no details of assessment order are available due to its non-completion.

- **Clause 27** – Compliance with provisions of Chapter XVII-B
  - The entry is not accepted without quoting PAN, in case where PAN of deductee is not available and tax has been deducted at 20%.
  - Compliance with provisions of Chapter XVIIB – 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…..

Clause 28 – Quantitative details of the principal items of stock – As per format provided detail is to be given item wise & unit wise.

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

<table>
<thead>
<tr>
<th>Item name</th>
<th>Unit</th>
<th>opening stock</th>
<th>purchases during the previous year</th>
<th>sales during the previous year</th>
<th>Closing Stock</th>
<th>Shortage/excess, if any</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(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:

<table>
<thead>
<tr>
<th>Item name</th>
<th>Unit</th>
<th>opening stock</th>
<th>purchases during the previous year</th>
<th>Consumption during the previous year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>sales during the previous year</th>
<th>Closing Stock</th>
<th>*yield of finished products</th>
<th>*percentage of yield</th>
<th>*Shortage/excess, if any</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Information may be given to the extent available.*
(B) Finished Products:

<table>
<thead>
<tr>
<th>Item name</th>
<th>Unit</th>
<th>opening stock</th>
<th>purchases during the previous year</th>
<th>Quantity manufactured during the previous year</th>
<th>sales during the previous year</th>
<th>Closing Stock</th>
<th>Shortage/ excess, if any</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

By-Products:

<table>
<thead>
<tr>
<th>Item name</th>
<th>Unit</th>
<th>opening stock</th>
<th>purchases during the previous year</th>
<th>Quantity manufactured during the previous year</th>
<th>sales during the previous year</th>
<th>Closing Stock</th>
<th>Shortage/ excess, if any</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Clause – 28

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

28(a) In the case of a trade

(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 full details in the table above.

No Data.
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.
- There is no facility in the e-filing portal to file a revised tax audit report.
- The online utility does not provide any facility for uploading of tax audit reports by multiple chartered accountants in case of joint auditors.
- 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:

<table>
<thead>
<tr>
<th>Name of related party</th>
<th>PAN of related party</th>
<th>Relation</th>
<th>Nature of transaction</th>
<th>Payment made (Amount)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- **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.....

- Forms should incorporate the information regarding Firm Registration Number (FRN) as required by the ICAI’s Council Guidelines.
- 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’.
- 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.
- **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

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