

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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- Procedure to add Chartered Accountant by Assessee
- Steps to be followed by CA to submit Tax Audit Report
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- Steps to be followed by CA to submit Online Forms (other than ITR)
- Steps to be followed by CA to Verify Forms (other than ITR) Practical Difficulties in e-Filing Tax Audit Report
- Practical Difficulties in e-Filing Tax Audit Report
- Other relevant issues

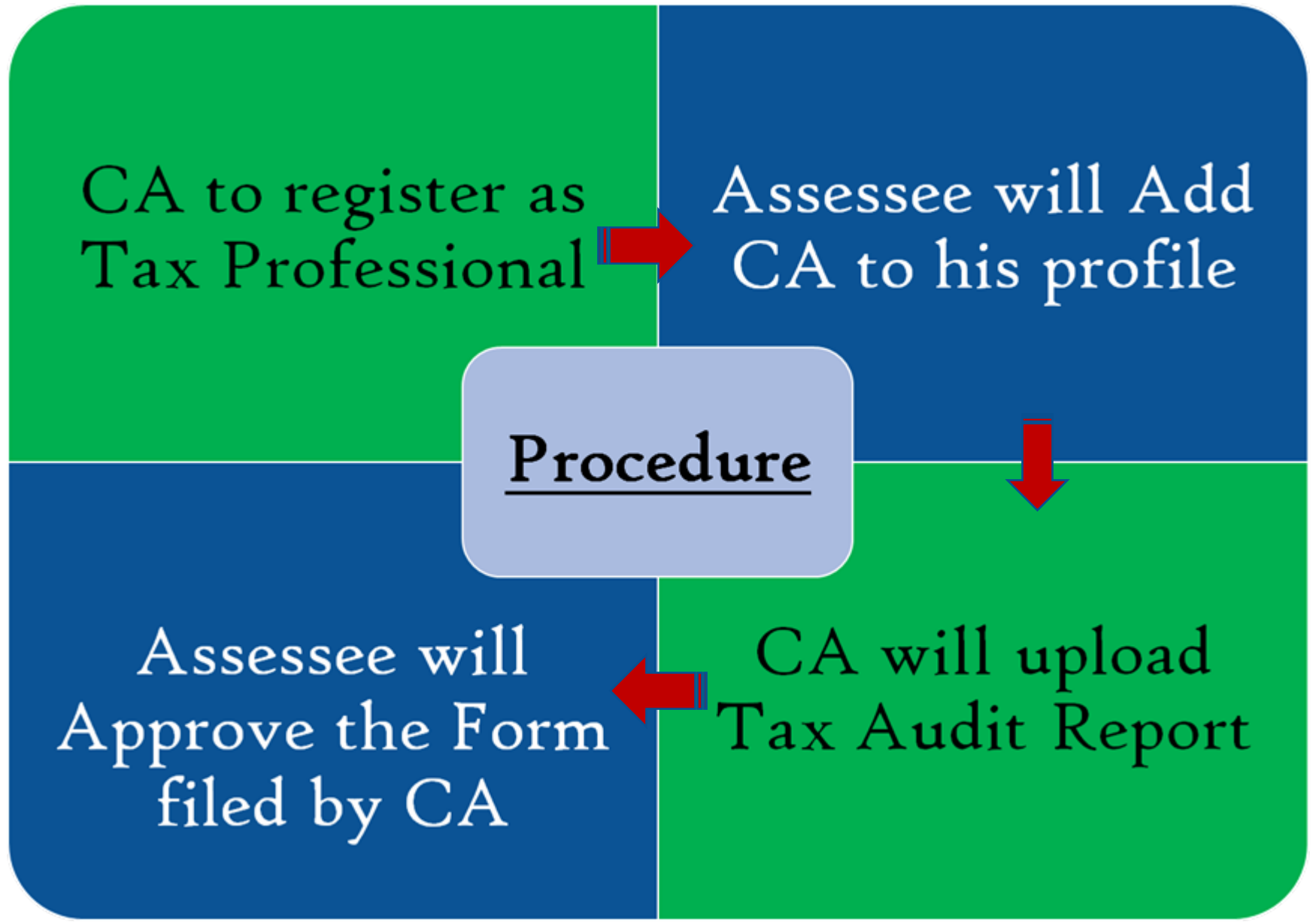
CA to register as
Tax Professional

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, there is a header with the Income Tax Department logo, the text 'e-Filing Anywhere Anytime', and a navigation bar with links for 'About Us', 'Feedback', 'Contact Us', and 'Help'. A green box highlights the 'Register Yourself' link in the top navigation bar, with a green arrow pointing to it from the 'New To e-Filing?' section on the right. The main content area features a large green banner with the text 'e-File Your Tax Return Its Fast Easy and Secure...' and buttons for 'e-File >>', 'Learn How To e-File', 'View Form 26 AS', 'Upload Return', and 'Check Status'. Below the banner, it states 'ITR 1, ITR 2, ITR 3, ITR 4 and ITR 4S for AY 2013-14 is available for e-F'. On the right, there is a section for 'New To e-Filing?' with a 'Register Yourself' button, a 'Registered User?' section with a 'Login Here' button, and a 'Need Assistance?' section with the contact number 'CPC : 1800 425 2229'. The left sidebar contains a list of services, and the bottom section contains news and updates.

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

Navigation: हिन्दी | A+ | A | A- | Skip to main content | About Us | Feedback | Contact Us | Help

Register Yourself

I Am ...

- TAX PAYER ▶
- TAX PROFESSIONAL ▶
- E-RETURN INTERMEDIARY
- BULK PAN VERIFICATION USER

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

New To e-Filing?

Register Yourself

Registered User?

Login Here

Need Assistance?
CPC : 1800 425 2229

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
- Low Calculator

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.12/2013 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 lakhs, shall furnish a return of income for AY 2013-14 and subsequent years, electronically [Refer Notification

Downloads


- ITR 1 426KB
- ITR 2 1615KB
- ITR 3 1884KB
- ITR 4 2561KB
- Formo(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*
Income Tax Department, Government of India

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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

[Continue](#)

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

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

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. *

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)

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. *519147

Enrollment Date (DD/MM/YYYY) *01/03/2013

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.

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	
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 <input type="button" value="v"/>
Subscribe to E-mail and Alerts	
<input checked="" type="checkbox"/> Enable Alerts	
<input checked="" type="checkbox"/> Subscribe to Mailing List	
Captcha Code	
Image	 
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 +91-9691141559 .

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 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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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 180 1961

For Rectification and Refund
CPC : 1800 425 2229

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

Login

User ID *

Password *

[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

Step 2: Select option – Add CA

The screenshot displays the e-Filing portal for the Income Tax Department, Government of India. The header includes the department's logo, the text 'e-Filing Anywhere Anytime', and a search bar for Transaction ID. A user is logged in as APOORVA BHARDWAJ (Individual), with a last login time of 14/06/2013 11:10:44. The main navigation bar contains links for Dashboard, My Account, e-File, Downloads, Profile Settings, My Request List, Worklist, and Helpdesk. The 'Quick Links' section on the left lists various services, with 'Add CA' highlighted in a blue box. A green arrow points from a red text box to this 'Add CA' option. The red text box contains the instruction: 'Add CA to enable her/ him to file Forms in respect of user'. Below the 'Quick Links' section, there is a 'Need For Income ASK:' section and a 'Need For Rectification CPC:' section, both with corresponding links and a contact number for e-Filing: 1800 4250 0025.

Income Tax Department, Government of India

e-Filing Anywhere Anytime

Transaction ID Search

Welcome APOORVA BHARDWAJ (Individual)
Last Login: 14/06/2013 11:10:44 Logout

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

Quick Links

- Quick e-Filing
- Upload Returns
- View Form
- Rectification
- Tax Calculation
- Download ITR
- E-Pay Tax
- e-Filing - Dispute
- ITR V - Download

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 For Income ASK :

Need For Rectification CPC :


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

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

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Transaction ID Search 

Welcome **APOORVA BHARDWAJ** (Individual)
Last Login: 14/06/2013 11:10:44 [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

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 *

3AC
3AD
3AE
3CA-3CD
3CB-3CD

Assessment Year *

Select

Captcha Code

Image 


Enter the number as in above image *

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

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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 shows the top navigation bar of the Income Tax e-filing portal with links: Dashboard, My Account, e-File, Downloads, Profile Settings, My Request List, Worklist, and Helpdesk. Below this is a 'Quick Link' section containing 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' option, and a green arrow points from a red text box labeled 'Offline Form' to it. 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 grey bar with the text 'Click to view Notifications' 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 *

Select the type of Digital Signature Certificate *
☐ Sign with .pfx file
☐ Sign with your USB token

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

Balance Sheet *	<input type="text"/>	<input type="button" value="Browse..."/>
Profit Loss Statement *	<input type="text"/>	<input type="button" value="Browse..."/>
Cost Audit Report	<input type="text"/>	<input type="button" value="Browse..."/>
Excise Audit and/or Other Report	<input type="text"/>	<input type="button" value="Remove"/>

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

**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
- ☐ 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

The screenshot shows the e-Filing dashboard interface. A green box highlights the 'Dashboard' link in the top navigation bar. A green arrow points from this box to a larger green box containing three red checkmarks and their descriptions. Another green arrow points from the 'Quick Link' section to the same box. The dashboard content includes a 'Quick Link' section with links to '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 income tax queries, rectification/refund, and e-filing of returns. The main content area shows a 'Navigation Trail' for 'e-Filed Returns/Forms' and a 'Dashboard' section with a 'Click to view Notifications' link. Below this is a table of notifications with columns for Transaction Id, Activity, and Date. The footer contains various links like Hyperlinking Policy, RTI, Grievance, etc.

Dashboard

Income Tax Department, Government of India

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

Dashboard

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

[Click to view Notifications](#)

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

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

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

Profile Settings

The screenshot displays the Income Tax Department's e-Filing portal. At the top, the header includes the department's name and a user welcome message for RAJESH GOYAL. The main navigation bar contains links to Dashboard, My Account, e-File, Downloads, Profile Settings, My Request List, Worklist, and Helpdesk. The Profile Settings dropdown menu is open, listing various options: 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, and Alerts, Reminders & Notifications. A green box highlights the 'Opt for Higher Security' option, with an arrow pointing to it from a text box. Another green box highlights the 'Profile Settings' menu item, with an arrow pointing to it from a text box. A third green box highlights the 'Quick e-File ITR' link in the Quick Link section. A fourth green box highlights the 'Need Assistance?' section, which provides contact information for income tax queries, rectification, and e-filing.

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
- 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: [Home](#) > [Profile Settings](#)

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

bed 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 header includes the Income Tax Department logo, the text "e-Filing Anywhere Anytime", and the user's login information: "Welcome APOORVA BHARDWAJ (Authorized Representative)" and "Last Login: 17/06/2013 14:04:07 Logout". A search bar for "Transaction ID Search" is also present. The navigation menu contains links for Dashboard, My Account, e-File, Downloads, Profile Settings, My Request List, **Worklist**, and Helpdesk. The "Worklist" link is highlighted with a green box, and a green arrow points from it to a callout box. The "Quick Link" section on the left lists "Upload Form", "Tax Calculator", "e-Filing - Do's & Don't", and "ITR V - Do's & Don't". The "Need Assistance?" section provides contact numbers 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 "Worklist" section shows "No records found." 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.

Worklist

No records found.

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 *	
E-mail ID *	fucowolagincorporation
Category *	Select
Sub Category *	Select Problem/Issue
Summary *	
Description *	

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

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

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

Income Tax Department

Welcome AP GOVVA DRA
Las

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

Quick Links

- View Forms
- View Client List
- 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: e-Filed Returns/Forms

View Returns/Forms

PAN of the Assessee *

Captcha Code

Image

Enter the number as in above image *

Submit Cancel

To view Returns/ Forms filed by the user

View Forms.....

Contd...

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 Assesment 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 shows the e-Filing portal for the Income Tax Department, Government of India. The header includes the e-Filing logo and the text "Anywhere Anytime". The user is logged in as APOORVA DHARDWAJ (Authorized Representative) with a last login of 17/06/2013 14:04:07. The navigation bar contains links for 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 "View Client List" highlighted by a green box and an arrow. 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". Below the sidebar, there is a "Need Assistance?" section with contact numbers for income tax queries, rectification and refund, and e-filing of returns.

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

Transaction ID Search

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

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

Quick Links

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

View Client List

Navigation Trail

[Click to view Notifications](#)

To keep check on number of clients added for various forms

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

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	<input type="text"/>
Form Name	Select <input type="button" value="v"/>
Assessment Year	Select <input type="button" value="v"/>
Status	Select <input type="button" value="v"/>
<input type="button" value="Search"/>	

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) with a last login of 14/06/2013 17:52:09. The navigation bar includes links for Dashboard, My Account, e-File, Downloads, Profile Settings, My Request List, Worklist, and Helpdesk. A 'Quick Link' sidebar on the left lists various services like View Form 26AS, My Returns, Refund/Demand Status, and Rectification Request. A 'Need Assistance' dropdown menu is open, showing options such as 'Dis-engage CA', 'Dis-engage ERI', and 'Tax Credit Mismatch'. A green arrow points from the 'Dis-engage CA' option to a callout box on the right.

Transaction ID Search

Welcome **RAJESH GOYAL** (Individual)
Last Login: 14/06/2013 17:52:09 [Logout](#)

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

Quick Link

- Quick e-File
- Upload Return
- View Form
- Rectification
- Tax Calculation
- Download ITR
- E-Pay Tax
- e-Filing - Debit
- ITR V - Download

Need Assistance

- For Income Tax Return: **ASK**
- For Rectification: **CPC**
- For e-Filing of Returns: **e-Filing : 1800 4250 0025**

Dis-engage CA

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) with a last login of 14/06/2013 17:52:09. The navigation bar includes links for Dashboard, My Account, e-File, Downloads, Profile Settings, My Request List, Worklist, and Helpdesk. The Quick Links menu on the left contains various options, with 'List of CA' highlighted. A green arrow points from this option to a text box on the right.

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
- List of CA

Need Help?

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

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: 12/06/2013 11:30:07 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

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

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

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 (Consolidated with 3CD for e-Filing)
2	3CB*	Audit report u/s 44AB of IT Act for other than Companies	Offline (Consolidated with 3CD for e-Filing)
3	3CD*	Annexure Form for audit report u/s 44AB	Offline (Consolidated with 3CA and 3CB for e-Filing)
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

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

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

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

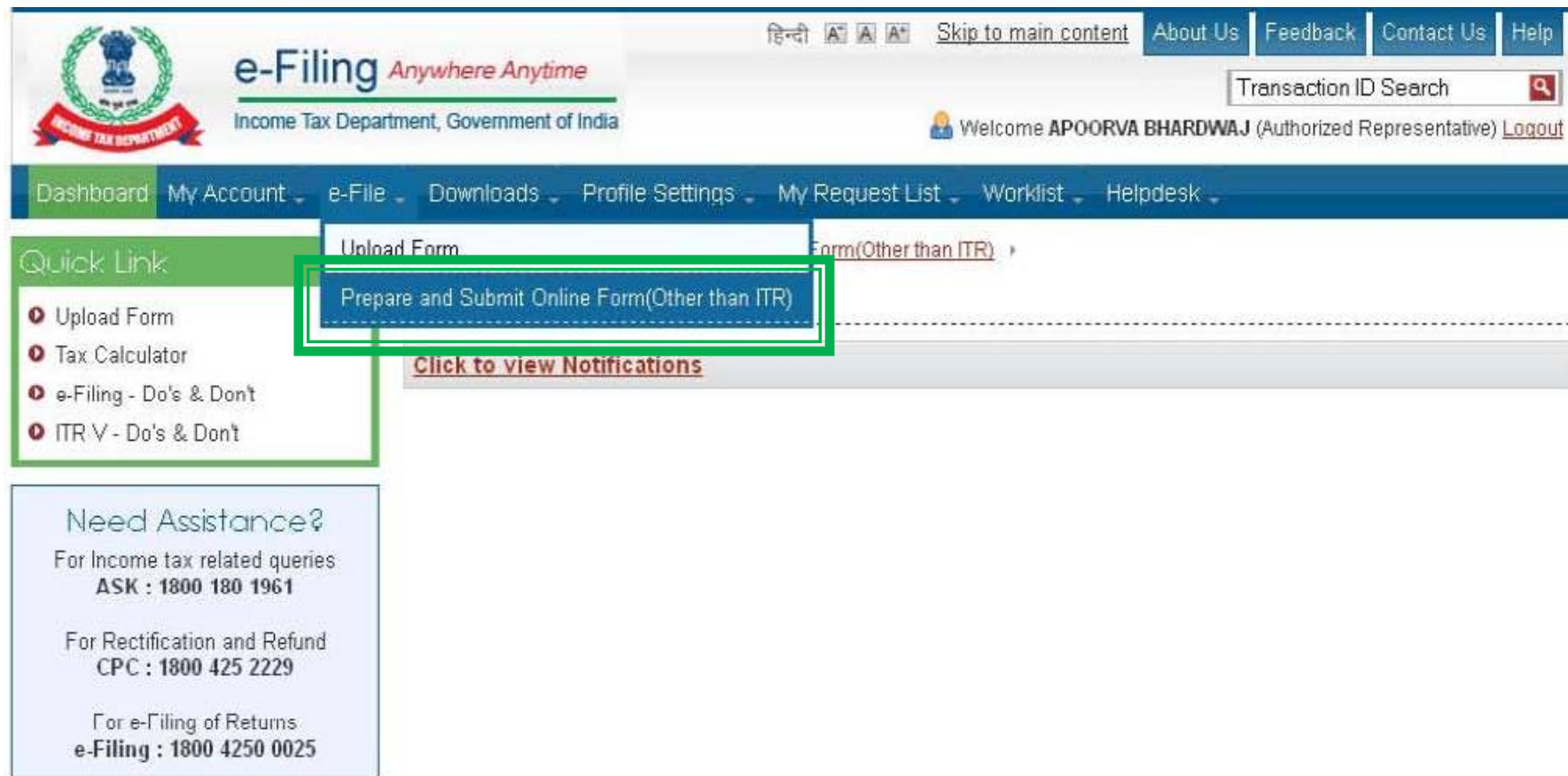
S. No.	Form No.	Description	Mode
1	62	Certificate regarding achievement of the prescribed level of production and continuance of such level of production in subsequent years by the amalgamated company.	Online
2	63	Statement to AO under Rule 12B of IT Rules, 1962, i.r.o income distributed by UTI to its 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 shows the e-Filing portal of the Income Tax Department, Government of India. The header includes the department's logo, the text "e-Filing Anywhere Anytime", and a navigation bar with links like "Skip to main content", "About Us", "Feedback", "Contact Us", and "Help". A user is logged in as "APOORVA BHARDWAJ (Authorized Representative)". The main navigation bar contains links for "Dashboard", "My Account", "e-File", "Downloads", "Profile Settings", "My Request List", "Worklist", and "Helpdesk". A "Quick Link" sidebar on the left lists "Upload Form", "Tax Calculator", "e-Filing - Do's & Don't", and "ITR V - Do's & Don't". A green box highlights the "Quick Link" sidebar, and a blue box highlights the "Prepare and Submit Online Form(Other than ITR)" link. A red box highlights the "Click to view Notifications" link. The footer contains a "Need Assistance?" section with contact numbers for income tax queries (1800 180 1961), rectification and refund (1800 425 2229), and e-filing of returns (1800 4250 0025). The footer also includes 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 footer ends with the "india.gov.in" logo and the text "The national portal of India" and "Site owned by Income Tax Department, Government of India".

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

Navigation Bar: 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


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


Footer: Hyperlinking Policy | RTI | Grievance | IRS Officers Online | UTITSL | NSDL | Income Tax Public Relations | Department of Income Tax | Terms of Use | Privacy Policy | Disclaimer
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Site owned by Income Tax Department, Government of India

Step 2: Fill details



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

हिन्दी  [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 *	<input type="text" value="Select"/>
Assessment Year *	<input type="text" value="Select"/>
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](#)



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Site Last Updated on 12/06/2013

Site Best Viewed in 1024 x 768 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.

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.

Description of asset/ block of assets	Rate of Depreciation (in %)	Actual cost/WDV, as the case may be	Additions/deductions during the year with dates; in the case of any addition of an asset, date to put to use				
			A-Add; D-Deduction	Date of addition/ deductions	Particulars	Amount	In case of addition date put to use. In case of deduction NA

Adjustments on account of			Depreciation allowable	WDV at the end of the year
Modified VAT credit claimed & allowed under the Central Excise Rule, 1994 in respect of assets acquired on or after 01.03.1994	Change in the rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called		

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 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.....

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:

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 party	28(a)	Reason for not making payment to credit of Central Government
	<div> <div> <div>(i) Item Name</div> <div>(ii) Unit</div> <div>(iii) opening stock</div> <div>(iv) purchases during the previous year</div> <div>(v) sales during the previous year</div> <div>(vi) closing stock</div> <div>(vii) shortage/excess, if any</div> <div>Add</div> </div> <div> <div>Select</div> <div>Select</div> <div>gms</div> <div>kilograms</div> <div>litre</div> <div>kilolitre</div> <div>metre</div> <div>kilometre</div> <div>numbers</div> <div>quintal</div> <div>ton</div> </div> </div>	

*Please give the details of the transaction in the following manner:

28 (a) In the case of a trader

Item Name	opening stock	shortage/excess, if any

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:

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.....

- ❑ 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

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