

**CA firm can't invoke MSMED Act to file claim to recover balance amount of remuneration for special audit: HC**

**INCOME TAX : CA firm can't invoke MSMED Act where only part of the amount billed is determined & paid by CCIT/CIT as remuneration for special audit u/s 142(2A)**

- Where CA firm is aggrieved by an order of CIT/CCIT u/s 142(2D) of Income-tax Act determining that only part of the amount billed by CA firm is remuneration payable for special audit u/s 142(2A) of Income Tax Act,1961 as the billing by CA firm is highly exaggerated considering similar cases , the CA firm cannot invoke Chapter V of MSMED Act to file a claim in MSEFC against CIT/CCIT to recover the balance amount of the amount billed with interest under MSMED Act even if CA firm is registered as a Micro or Small enterprise under MSMED Act .

***Click below link for the judgment:***

<https://taxmann.com/research/direct-tax-laws/top-story/101010000000337903/ca-firm-cant-invoke-msmed-act-to-file-claim-to-recover-balance-amount-of-remuneration-for-special-audit-hc-caselaws>

Source: Tamann.com