2. \*\*This report has to be signed by a person eligible to sign the report as per the provisions of section 44AB of the Income Tax Act, 1961.

……………...................................................

\*\*(Signature and stamp/Seal of the signatory)

Place: \_\_\_\_\_\_\_\_\_\_\_\_\_\_ Name of the signatory ………………………

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_ Full address ………………………………….

Notes:

1. \* Delete whichever is not applicable

3. Where any of the requirements in this Form is answered in the negative or with qualification, give reasons therefore.

4. The person who signs this audit report shall indicate reference of his membership number / certificate of practice / authority under which he is entitled to sign this

report.

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Page 1

copy of \*my / our / their audit report dated \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_along with a copy of each of :-

G.Sekar, FCA–Chennai

**FORM NO. 3CA**

**See rule 6G(1)(a)**

**Audit report under section 44AB of the Income – tax Act, 1961, in a case where the accounts of the business or profession of a person have been**

**audited under any other law**

\*I / we report that the statutory audit of M/s. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ ( Name and address of the asseessee with Permanent Account Number) was conducted by \*me / us /

M/s. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_in pursuance of the provisions of the\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Act, and\*I/we annex hereto a

New Tax Audit Report Formats under Income Tax Act, 1961 – Form 3CA

(a) the audited \*profit and loss account / income and expenditure account for the period beginning from ----------------------to ending on -----------------------------.

(b) the audited balance sheet as at, \_\_\_\_\_; and

(c) documents declared by the said Act to be part of, or annexed to, the \*profit and loss account / income and expenditure account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In \*my / our opinion and to the best of \*my / our information and according to examination of books of account including other relevant documents and explanations

given to \*me / us, the particulars given in the said Form No.3 CD are true and correct subject to the following observations/qualifications, if any:

**3.** In **\*** my/our opinion and to the best of **\***

of

examination

to

“According

words

of

Insertion

**3.** In \*my / our opinion and to the best of \*

in Form No. 3CD.

in Form No. 3CD.

my/our information and according to explanations

books

of

given to **\*** me/us, the particulars given in the said

documents” – **which increases the verification**

my / our information and according to examination

furnished under section 44AB is annexed herewith

relevant

other

including

account

of

books

to,

expenditure

and

account/income

loss

and

profit

\*

the

account

annexed

or

of,

loss

and

profit

**\***

of

and

account / income and expenditure account and

balance sheet.

balance sheet.

**2.** The statement of particulars required to be

**2.** The statement of particulars required to be

furnished under section 44AB is annexed herewith

Place**….** Name of the Signatory:**….**

Place**….** Name :**….**

Signatory

New requirement to provide **Stamp / Seal** of the

\*\*(Signature and stamp/Seal of the signatory)

Page 2

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*\*\* Signed*

Date

Date**….** FullAddress**….**

Address**….**

**….**

**Scope of the Auditor.**

to

subject

correct

and

and correct.

particulars given in the said Form No.3 CD are true

the

documents and explanations given to \*me / us, the

Form No. 3CD and the Annexure thereto are true

relevant

other

including

account

the

following

Observations/Qualifications

if

any

should

be

observations/qualifications, if any

provided.

business or profession of a person have been

business or profession of a person have been

tax Act, 1961, in a case where the accounts of the

tax Act, 1961, in a case where the accounts of the

Audit report under section 44AB of the Income -

Audit report under section 44AB of the Income -

audited under any other law

address

and

(Name

[mention name and address of the assessee with

\*I / we report that the statutory audit of M/s**…..**

**\*** I/We report that the statutory audit of **….**

[See rule 6G(1)(a)]

audited under any other law

**No**

**Remarks**

**New Form 3CA**

**Old Form 3CA**

**Sl.**

**Comparative Analysis of Old and New Form 3CA**

G.Sekar, FCA–Chennai

of

FORM NO. 3CA

FORM NO. 3CA

[See rule 6G(1)(a)]

(b) the audited balance sheet as at, **….**;

(b) the audited balance sheet as at 31st March,**….**

st

provided.

31st March,**….**;

from **….**to ending on **....**

to,

annexed

or

of,

(c) documents declared by the said Act to be part

(c) documents declared by the said Act to be part

March was removed.

Balance Sheet date as at 31

the**….**Act, and **\***I/we annex hereto a copy of **\***

copy each of –

copy of each of :-

my / our / their audit report dated **….**along with a

my/our/their audit report dated **….**along with a

the**….** Act, and \*I/we annex hereto a copy of \*

\*me / us / M/s.**….**in pursuance of the provisions of

me/us/M/s. **….** in pursuance of the provisions of

Permanent Account Number) was conducted by

permanent account number] was conducted by **\***

with

asseessee

the

New Tax Audit Report Formats under Income Tax Act, 1961 – Form 3CA

(a) the audited **\*** profit and loss account/income

Beginning and ending of the period of P&L A/c

(a) the audited \*profit and loss account / income

and expenditure account for the period beginning

and expenditure account for the year ended on

/Income

and

Expenditure

Account

should

be

(2)

**in**

**Explanation**

auditor of companies registered in that State; or

1956), entitled to be appointed to act as an

**section (2) in Sec.288.**

section 226 of the Companies Act, 1956 (1 of

**sub–**

**below**

**Explanation**

**the**

**in**

**as**

**meaning**

of

**Sec.288**

sub-section

of

provisions

the

of

virtue

**same**

**the**

**have**

**shall**

**Accountant**

**term**

**the**

any person who, in relation to any State, is, by

(ii)

as an auditor of companies registered in that State.

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by an **accountant. For the purpose of Sec.44AB,**

1956 (1 of 1956), is entitled to be appointed to act

section (2) of section 226 of the Companies Act,

any person who by virtue of the provisions of sub-

(38 of 1949), and includes, in relation to any State,

the relevant previous year.

the meaning of the Chartered Accountants Act, 1949

entitled to audit the accounts of the assessee for

“accountant “means a chartered accountant within

any person who is, by virtue of any other law,

(iii)

section,

this

In

-

1.

**Notes:**

**Notes:**

\*Delete whichever is not applicable.

**No**

**Remarks**

**New Form 3CA**

**Old Form 3CA**

**Sl.**

G.Sekar, FCA–Chennai

(i)

1949); or

In Sec.44AB, stipulates to get the accounts audited

44AB of the Income Tax Act, 1961.

of

(38

1949

Act,

Accountants

Chartered

the

to sign the report as per the provisions of section

a chartered accountant within the meaning of

New Tax Audit Report Formats under Income Tax Act, 1961 – Form 3CA

New reference to Sec.44AB is given.

\*\*This report has to be signed by a person eligible

\*\*This report has to be signed by-

2.

1. \* Delete whichever is not applicable

c.

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31

(ii) in the case of the \*profit and loss account / income and expenditure account of the \*profit / loss or \*surplus / deficit of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No.3CD.

5. In \*my/our opinion and to the best of \*my / our information and according to explanations given to \*me / us, the particulars given in the said Form No.3 CD are true

and correct subject to following observations/qualifications, if any:

a.

b.

March, ;and

……………...................................................

\*\*\*(Signature and stamp/seal of the signatory)

Place : \_\_\_\_\_\_\_\_\_\_\_\_\_\_ Name of the signatory ………………………

Date : \_\_\_\_\_\_\_\_\_\_\_\_\_\_ Full address ………………………………….

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G.Sekar, FCA–Chennai

**FORM NO. 3CB**

**[See rule 6G(1)(b)]**

**Audit report under section 44AB of the Income - tax Act 1961, in the case of a person referred to in clause (b) of sub - rule (1) of rule 6G**

1. \*I / we have examined the balance sheet as on, **….**, and the \*profit and loss account / income and expenditure account for the period beginning from **….**to ending

on**….**, attached herewith, of **….**( Name ), **….**(Address), **….**(Permanent Account Number).

2. \*I / we certify that the balance sheet and the \*profit and loss / income and expenditure account are in agreement with the books of account maintained at the head

office at **….** and \*\***….** branches.

New Tax Audit Report Formats under Income Tax Act, 1961 – Form 3CB

3.(a) \*I / we report the following observations / comments / discrepancies / inconsistencies; if any:

(b) Subject to above, -

(A) \*I / we have obtained all the information and explanations which, to the best of \*my / our knowledge and belief, were necessary for the purpose of the audit.

(B) In \*my / our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from\*my / our examination of the

books.

(C) In \*my / our opinion and to the best of \*my / our information and according to the explanations given to \*me /us, the said accounts, read with notes thereon, if any,

give a true and fair view:-

st

Page 2

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New Tax Audit Report Formats under Income Tax Act, 1961 – Form 3CB

sign this report.

4. The person, who signs this audit report, shall indicate reference of his membership number / certificate of practice number / authority under which he is entitled to

3. \*\*\*This report has to be signed by person eligible to sign the report as per the provisions of section 44AB of the Income Tax Act, 1961.

2. \*\*Mention the total number of branches.

1. \*Delete whichever is not applicable.

**Notes** :

G.Sekar, FCA–Chennai

belief,

(A) \*I / we have obtained all the information and

(A) \*I / we have obtained all the information and

explanations which, to the best of \*my / our

explanations which, to the best of \*my / our

knowledge and belief, were necessary for the

knowledge

and

were

necessary

for

the

purpose of the audit..

purposes of the audit.

comments / discrepancies / inconsistencies; if any:

3.(a) \*I / we report the following observations /

3.(a) \*I / we report the following observations /

comments

/

discrepancies

/

inconsistencies;

if

(B) In \*my / our opinion, proper books of account

any:

(b) Subject to above, -

(b) Subject to above, -

March,**….**

(i) in the case of the balance sheet, of the state of

(i) in the case of the balance sheet, of the state of

st

st

the affairs of the assessee as at 31

March,**…**

the affairs of the assessee as at 31

;and

;and

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Page 3

(B) In \*my / our opinion, proper books of account

have been kept by the head office and branches

have been kept by the head office and branches of

of the assessee so far as appears from\*my / our

the assessee so far as appears from\*my / our

examination of the books.

examination of the books.

(C) In \*my / our opinion and to the best of \*my /

(C) In \*my / our opinion and to the best of \*my /

our information and according to the explanations

our information and according to the explanations

given to \*me /us, the said accounts, read with

given to \*me /us, the said accounts, read with

notes thereon, if any, give a true and fair view:-

notes thereon, if any, give a true and fair view:-

Audit report under section 44AB of the Income -

[See rule 6G(1)(b)]

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income -

tax Act 1961, in the case of a person referred to in

tax Act 1961, in the case of a person referred to in

clause (b) of sub - rule (1) of rule 6G

clause (b) of sub - rule (1) of rule 6G

**Remarks**

G.Sekar, FCA–Chennai

**Comparative Analysis of Old and New Form 3CB**

**Sl.**

**Old Form 3CB**

**New Form 3CB**

1. \*I / we have examined the balance sheet as on,

**No**

FORM NO. 3CB

FORM NO. 3CB

are

2. \*I / we certify that the balance sheet and the

\*profit and loss / income and expenditure account

\*profit and loss / income and expenditure account

are

in

agreement

with

the

books

of

account

2. \*I / we certify that the balance sheet and the

in

agreement

with

the

books

of

account

maintained at the head office at **….** and \*\***….**

maintained at the head office at **….** and \*\***….**

branches.

branches.

\*I / We have examined the Balance Sheet as at

New requirement to provide the period beginning

**….**, and the \*profit and loss account / income and

st

31

and to ending on

March**….**, and the \*Profit and Loss Account /

expenditure account for the period beginning from

Income and Expenditure Account for the year

ended on that date, attached herewith, of …..

New Tax Audit Report Formats under Income Tax Act, 1961 – Form 3CB

**….** to ending on**….**, attached herewith, of **….**

(Name), **….** (Address), **….** (Permanent Account

[Mention Name and Address of the Assessee with

Number).

permanent Account Number]

the

3.

\*\*This report has to be signed by-

3.\*\*\*This report has to be signed by a person

New reference to Sec.44AB is given.

(i)

a chartered accountant within the meaning of

eligible to sign the report as per the provisions of

Chartered

Accountants

Act,

1949

(38

of

section 44AB of the Income Tax Act, 1961.

In Sec.44AB, stipulates to get the accounts audited

1949); or

by an **accountant. For the purpose of Sec.44AB,**

(ii)

any person who, in relation to any State, is, by

**Notes:**

**Notes:**

1.

\*Delete whichever is not applicable.

1. \* Delete whichever is not applicable

**the**

2. \*\*Mention the total number of branches.

2. \*\*Mention the total number of branches.

section (2) of section 226 of the Companies Act,

-

In

this

section,

auditor of companies registered in that State; or

“accountant “means a chartered accountant within

(iii)

any person who is, by virtue of any other law,

the meaning of the Chartered Accountants Act, 1949

entitled to audit the accounts of the assessee for

(38 of 1949), and includes, in relation to any State,

the relevant previous year.

any person who by virtue of the provisions of sub-

**Sec.288**

1956 (1 of 1956), is entitled to be appointed to act

as an auditor of companies registered in that State.

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of

**term**

**Accountant**

**shall**

**have**

**the**

**same**

virtue

of

the

provisions

of

sub-section

(2)

**meaning**

**as**

**in**

**the**

**Explanation**

**below**

**sub–**

section 226 of the Companies Act, 1956 (1 of

**section (2) in Sec.288.**

1956), entitled to be appointed to act as an

**Explanation**

**in**

in Form No.3CD.

year ended on that date.

4. The statement of particulars required to be

4. The statement of particulars required to be

furnished under section 44AB is annexed herewith

furnished under section 44AB is annexed herewith

in Form No.3CD.

year ended on that date.

5. In \*my/our opinion and to the best of \*my /

5. In \*my/our opinion and to the best of \*my / our

New

requirement

has

conditions

of

**No**

G.Sekar, FCA–Chennai

**Sl.**

**Old Form 3CB**

**New Form 3CB**

**Remarks**

(ii) in the case of the \*profit and loss account /

(ii) in the case of the \*profit and loss account /

income and expenditure account of the \*profit /

income and expenditure account of the \*profit /

loss or \*surplus / deficit of the assessee for the

loss or \*surplus / deficit of the assessee for the

Place**….** Name :**….**

*\*\*\* Signed*

\*\*\*(Signature and stamp/Seal of the signatory)

New requirement to provide **Stamp / Seal** of the

Signatory

Place**….** Name of the Signatory:**….**

Date

**….**

Address**….**

Date**….** FullAddress**….**

our

information

and

according

to

explanations

information and according to explanations given to

observations/qualifications, if any

given to \*me / us, the particulars given in the said

\*me / us, the particulars given in the said Form

Form No.3 CD and the Annexures thereto are true

No.3 CD are true and correct subject to following

New Tax Audit Report Formats under Income Tax Act, 1961 – Form 3CB

observations/qualifications, if any:

and correct.

a.

b.

c.

indicate reference of his membership number /

indicate reference of his membership number /

certificate of practice number / authority under

certificate of practice number / authority under

which he is entitled to sign this report.

which he is entitled to sign this report.

4. The person, who signs this audit report, shall

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**Old Form 3CB**

G.Sekar, FCA–Chennai

**Sl.**

New Tax Audit Report Formats under Income Tax Act, 1961 – Form 3CB

**New Form 3CB**

**Remarks**

**No**

4. The person, who signs this audit report, shall

(b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the

(a)

If Firm or Association of Persons, indicate names of Partners/Members and their, Profit Sharing

9.

(a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.

Ratios.

**Remark: No Change**

(b)

If there is any change in the Partners or Members or in their Profit Sharing Ratio since the last

preceding year, the particulars of such change

date of the preceding year, the particulars of such change.

**Remark: No Change**

8.

Indicate the relevant clause of section 44AB under which the audit has been conducted

**Remark: Newly inserted.**

10.

**Part - B**

**Part - B**

7.

11.

(a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.

9.

(a)

Whether Books of Account are prescribed under Section 44AA, if yes, list of books so prescribed.

(b) List of books of account maintained and the address at which the books of accounts are kept.

(b)

Books of account maintained. (In case Books of Account are maintained in a computer system,

(In case books of account are maintained in a computer system, mention the books of account generated by such

mention the books of account generated by such computer system)

computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations

(a) Nature of business or profession (if more than one business or profession is carried on during the previous

8.

year, nature of every business or profession)

(a)

Nature of business or profession (if more than one business or profession is carried on during the

**Remark: No Change**

previous year, nature of every business or profession).

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

(b)

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

**Remark: No Change**

2.

Address

2.

Address

**Remark: No change**

**Remark: No change**

3.

Permanent Account Number (PAN)

3.

Permanent Account Number

**Remark: No change**

Contents of Old Form 3CD

**Contents of New 3CD**

1.

Name of the assessee

1.

Name of the Assessee

6.

Previous year from……………..to ……………

st

5. Previous year ended: 31

March \_\_\_\_\_\_\_\_\_\_\_\_\_

**Remark: Amended to Include the date of commencement of previous year for newly started business**

7.

Assessment year

6.

Assessment year

**Remark: No change**

**co-ordination**

4.

Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc. if yes,

please furnish the registration number or any other identification number allotted for the same

**Remark: Newly Inserted. Purpose might be to cross verify the Income with Other Compliances and better**

**Comparative study of Form 3CD (Old) and the New Form 3CD as notified by CBDT vide Notification No: 33/2014, dated July 25, 2014.**

5.

Status

4. Status

**Remark: No change**

Decrease in profit (Rs.)

Increase in profit (Rs.)

Particulars

Serial number

**Remark: Complete details regarding Items having impact on profits shall be given**

Method of Valuation of Closing Stock employed in the previous year.

(a)

**Remark: No Change**

12.

14. (a) Method of valuation of closing stock employed in the previous year.

**Remark: No Change**

(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the

(b)

Details of deviation, if any, from the method of valuation prescribed under Section 145A, and the

profit or loss, please furnish:

effect thereof on the Profit or Loss.

the items falling within the scope of Section 28;

(a)

(a) the items falling within the scope of section 28;

Amounts not credited to the Profit and Loss Account, being –

13.

(b) the pro forma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or

(b)

the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refunds

value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due

by the authorities concerned

Cost of Acquisition

15. Give the following particulars of the capital asset converted into stock-in trade: -

12.

(A) Give the following particulars of the Capital Asset converted into Stock in Trade:–

(a) Description of capital asset;

(a)

Description of Capital Asset

(b) Date of acquisition;

(b)

Date of Acquisition

(c) Cost of acquisition;

(c)

Accounting Standards prescribed under Section 145 and the effect thereof on the Profit or Loss.

(d) Amount at which the asset is converted into stock-in-trade

(d)

Amount at which the Asset is converted into Stock in Trade.

**Remark: No Change**

16. Amounts not credited to the profit and loss account, being, -

basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA,

**Remark: Chapter – XII-G and First schedule is included now**

44BBB or any other relevant section).

Schedule or any other relevant section.)

the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First

Whether the Profit and Loss Account includes any Profits and gains assessable on presumptive

10.

Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate

12.

13.

(a) Method of accounting employed in the previous year

11.

**Remark: No change**

(a)

Method of accounting employed in the previous year.

along with the details of books of accounts maintained at each location.)

**Remark: All Location where Books of Accounts are maintained are required to be furnished**

(c) List of books of account and nature of relevant documents examined.

(c)

List of books of account examined.

**Remark: Along with List of Books of Accounts, Documents verified also shall be mentioned.**

the Profit or Loss.

Decrease in profit (Rs.)

**Remark : Complete details regarding Items having impact on profits shall be given**

(d) Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards

(d)

Details of deviation, if any, in the method of accounting employed in the previous year from

prescribed under section 145 and the effect thereof on the profit or loss.

(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the

(b)

Whether there has been any change in the method of accounting employed *vis–à–vis* the method

immediately preceding previous year

employed in the immediately preceding previous year.

(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.

(c)

If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on

Serial number

Particulars

Increase in profit (Rs.)

**Remark: Modified value Added Tax has been replaced with Central value Added Tax**

Written down value at the end of the year.

(f)

(f) Written down value at the end of the year

Depreciation allowable.

(e)

Amounts admissible under Sections

Amounts admissible as per the provisions of the Income Tax Act, 1961 and

Amount debited to

Section

15.

19. Amounts admissible under sections:

Change in Rate of Exchange of Currency, and

(ii)

ii) change in rate of exchange of currency, and

March 1994,

1944, in respect of assets acquired on or after 1

st

acquired on or after 1st March, 1994,

Subsidy or Grant or Reimbursement, by whatever name called.

(e) Depreciation allowable.

(iii)

iii) subsidy or grant or reimbursement, by whatever name called.

35(1)(i)

(g) 35 CCA

33ABA

(f) 35 AC

(i) 35 D

35(1)(ii)

(h) 35 CCB

if

account

(b) 33 ABA

any

if

conditions,

the

under

specified

any

specified under the relevant 14provisions of Income Tax Act, 1961 or Income

conditions,

the

fulfils

also

loss

and

profit

(a) 33 AB

33AB

(e) 35 ABB

32AC

(d) 35

Tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.

(c) 33 AC (wherever applicable)

Details of property

furnish:

adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please

17. Where any land or building or both is transferred during the previous year for a consideration less than value

**Remark: Newly inserted.**

**Remark: No Change**

assessable

Value adopted or assessed or

Consideration received or accrued

Escalation Claims accepted during the previous year;

(c)

(c) escalation claims accepted during the previous year;

capital receipt, if any.

(e)

(e) capital receipt, if any.

any other item of income;

(d)

(d) any other item of income;

Actual Cost or Written Down Value, as the case may be.

(c)

(c) Actual cost of written down value, as the case may be.

Modified Value Added Tax Credit claimed and allowed under the Central Excise Rules,

(i)

i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets

put to use; including adjustments on account of–

adjustments on account of –

Additions/deductions during the year with dates; in the case of any addition of an asset, date

(d)

(d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including

14.

block of assets, as the case may be, in the following form :––

the case may be, in the following form :-

Particulars of depreciation allowable as per the Income–Tax Act, 1961 in respect of each asset or

18. . Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as

Rate of depreciation.

(b)

(b) Rate of depreciation.

Description of asset/block of assets.

(a)

(a) Description of asset/block of assets.

The

payment

of

amount paid

payment

from employees

Superannuation Fund or any other fund mentioned in Section 2(24)(x); and due date for payment

The actual date

actual

to

for

date

Due

received

Sum

Nature of fund

authorities

concerned

the

and the actual date of payment to the concerned authorities under Section 36(1)(va).

to him as profits or dividend. [Section 36(1)(ii)]

(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):

**Remark:** **No Change**

was otherwise payable to him as Profits or Dividend. [Section 36(1)(ii)]

Any sum paid to an Employee as Bonus or Commission for services rendered, where such sum

(a)

(a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable

16.

20.

any

Serial number

or

Fund

Provident

to

Contributions

towards

Employees

from

received

sum

Any

(b)

(d)

published by a political party;

expenditure incurred at clubs, ––

expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like,

(i)

as entrance fees and subscriptions.

(c)

Amounts debited to the Profit and Loss Account, being :–

17.

21. (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital,

personal, advertisement expenditure etc

**contribution collected and remitted also to be disclosed.**

**Remark: Caption has been redrafted and made simpler. Along with due dates, the amount of Employee**

Serial

number

expenditure of personal nature;

(b)

Amount in Rs.

Particulars

Nature

expenditure of capital nature;

(a)

35ABB

debited to the Profit and Loss Account (showing the amount debited and deduction allowable

(a)

35(2AB)

35AD

not debited to the Profit and Loss Account

(b)

35AC

under each section separately);

35(1)(iia)

(k) 35 DDA

(j) 35 DD

35(1)(iv)

35(2AA)

(l) 35 E

35(1)(iii)

35DDA

35E

35DD

**33AC section was deleted in the new 3CD. Breakup of admissible amounts u/s 35 is asked now.**

**sections, any condition is attached under circulars, rules etc, such conditions also to be reported.**

**Remark: Section 32AC, 35AD, 35CCC and 35CCD also included in admissible amounts. For all above**

35CCB

35CCA

35D

35CCD

35CCC

or

which is prohibited by law

offence

any

penalty or fine not covered above

Expenditure

incurred

for

purpose

which

is

an

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the

(A) Details of payment on which tax is not deducted:

(I) date of payment

(II) amount of payment

(III) nature of payment

(IV) name and address of the payee

**(i) as payment to non-resident referred to in sub-clause (i)**

subsequent year before the expiry of time prescribed under section 200(1)

(I) date of payment

(II) amount of payment

(III) nature of payment

**Remark: Nature of advertisement expenditure is not given. Expense relating to subscription and entrance**

**fee for club is deleted. The words “ not covered above” as been added the table.**

(b) Amounts inadmissible under section 40(a):-

(f)

amounts inadmissible under Section 40(a);

in force;

(ii) any other penalty or fine;

(ii)

as cost for club services and facilities used;

(e) (i) expenditure by way of penalty or fine for violation of any law for the time being

being

cost

for

club

services

and

facilities used.

Expenditure by way of penalty or

fine for violation of any law for the

time being force

Expenditure by way of any other

(iii) expenditure incurred for any purpose which is an offence or which is prohibited

by law;

Expenditure

incurred

at

clubs

(viiii) under sub-clause (v)

**Amount,**

**Single**

**a**

**as**

**expenditure**

**inadmissible**

**providing**

**of**

**Instrad**

**Remark:**

**detailed**

(vii) under sub-clause (iv)

(C) name and address of the payee

(B) amount of payment

(A) date of payment

**(vi) under sub-clause (iii)**

(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible

**Remark: “Amounts debited to profit and loss account being” has been inserted in the beginning.**

40(b)/40(ba) and computation thereof;

under section 40(b)/40(ba) and computation thereof;

Interest, Salary, Bonus, Commission or Remuneration inadmissible under Section

(g)

**disallowance u/s 40 including non-deduction, short deduction and short/non-payment**

**of**

**breakup**

(V) amount of tax deducted

(III) nature of payment

(II) amount of payment

(I) date of payment

(A) Details of payment on which tax is not deducted:

**(ii) as payment referred to in sub-clause (ia)**

(IV) name and address of the payee

(IV) name and address of the payer

**(v) under sub-clause (iib)**

**(iv) under sub-clause (iia)**

**(iii) under sub-clause (ic) [Wherever applicable]**

(VI) amount out of (V) deposited, if any

(V) amount of tax deducted

(III) nature of payment

(II) amount of payment

(I) date of payment

section (1) of section 139.

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-

(IV) name and address of the payee

**Remark: No Change**

(m)

amount inadmissible under the proviso to section 36(1)(iii)

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act,

17A. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises

2006.

Development Act, 2006.

**Remark: No Change**

23. Particulars of payments made to persons specified under section 40A(2)(b).

18.

Particulars of payments made to persons specified under Section 40A(2)(b).

**Remark: No Change**

(l)

(e) provision for payment of gratuity not allowable under section 40A(7);

(i)

provision for payment of gratuity not allowable under Section 40A(7);

(f) any sum paid by the assessee as an employer not allowable under section 40A(9);

(j)

any sum paid by the Assessee as an employer not allowable under section 40A(9);

(g) particulars of any liability of a contingent nature;

(k)

particulars of any liability of a contingent nature.

(h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to

amount of deduction

inadmissible

in

terms

of section

14

A

in

respect of

the

income which does not form part of the total income;

expenditure incurred in relation to income which does not form part of the total

(i) amount inadmissible under the proviso to section 36(1)(iii).

income;

pre–existed on the first day of the previous year but was not allowed in the assessment of any

21.

\*(i) In respect of any sum referred to in clauses (a), (b), (c), (d), (e) or (f) of section 43B, the

liability for which:–

(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous

(A)

26. In respect of any sum referred to in clause (a),(b), (c), (d), (e) or (f) of section 43B, the liability for which:-

year and was

preceding previous year and was –

(a) paid during the previous year;

(a)

paid during the previous year;

(b) not paid during the previous year;

(b)

not paid during the previous year;

24. Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.

19.

Amounts deemed to be Profits and Gains under Section 33AB or 33ABA or 33AC.

**Remark: Section 32AC has been inserted.**

25. Any amount of profit chargeable to tax under section 41 and computation thereof.

20.

Any amount of Profit chargeable to tax under Section 41 and computation thereof.

**Remark: No Change**

payee, if available

Amount

Name

and

Permanent

Account

Number

of

the

number

payment

payment

of

(B)

amount inadmissible under Section 40A(3), read with Rule 6 DD [with break–up of

(d) Disallowance/deemed income under section 40A(3):

(h)

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the

(A)

Whether a Certificate has been obtained from the Assessee regarding payments relating to

inadmissible amounts]

expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or

any expenditure covered under Section 40A(3) that the payments were made by Account

account payee bank draft. If not, please furnish the details:

Payee Cheques drawn on a Bank or Account Payee Bank Draft, as the case may be, [Yes/No]

Serial

Date

of

Nature

number

payment

payment

payee, if available

the

**Remark: Receiving certificate from Assessee has been deleted. Instead disallowance u/s 40A(3) and (3A)**

**shall be reported based on the examination of Books of Accounts. Separate disclosure for 40A(3) and (3A)**

**shall be given.**

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment

referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account

payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession

under section 40A(3A);

Serial

Date

of

Nature

of

Amount

Name

and

Permanent

Account

Number

of

**Remark: No Change.**

amount borrowed) repaid, otherwise than through an Account Payee Cheque. [Section 69D]

**31. \***

24.

\*

(a)

Particulars of each Loan or Deposit in an amount exceeding the limit specified in Section

(a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted

market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.

**Remark: Newly Inserted**

269SS taken or accepted during the previous year:–

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed)

23.

Details of any amount borrowed on Hundi or any amount due thereon (including interest on the

repaid, otherwise than through an account payee cheque. [Section 69D]

in Section 269T made during the previous year:–

\*(These particulars needs not be given in the case of a Government company, a banking company or a

corporation established by a Central, State or Provincial Act.)

(b) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made

during the previous year :-

(b) Particulars of each repayment of Loan or Deposit in an amount exceeding the limit specified

(i) name, address and Permanent Account Number (if available with the assessee) of the payee;

established by a Central, State or Provincial Act.)

(ii) amount of the repayment;

(i) Name, Address and Permanent Account Number (if available with the Assessee) of the

(iii) maximum amount outstanding in the account at any time during the previous year;

payee;

(iv) whether the repayment was made otherwise than by account payee cheque or account payee bank draft.

(iii) whether the loan or deposit was squared up during the previous year;

during the previous year :-

(i)

Name, Address and Permanent Account Number (if available with the Assessee) of the

(i) name, address and permanent account number (if available with the assessee) of the lender or depositor;

Lender or Depositor;

(ii) amount of loan or deposit taken or accepted;

(ii) Amount of Loan or Deposit taken or accepted;

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair

(iii) Whether the Loan or Deposit was squared up during the previous year;

(iv) maximum amount outstanding in the account at any time during the previous year;

(iv) Maximum Amount outstanding in the account at any time during the previous year;

(v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee

(v) Whether the Loan or Deposit was taken or accepted otherwise than by an Account Payee

bank draft.

Cheque or an Account Payee Bank Draft.

**\*** (These particulars needs not be given in the case of a Government company, a banking company or a corporation

(b)

not paid on or before the aforesaid date.

(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the

profit and loss account.)

\* State whether Sales Tax, Customs Duty, Excise Duty or any other Indirect Tax, Cess, Import, etc. is

**Remark: No Change.**

passed through the Profit and Loss Account.

(b) not paid on or before the aforesaid date.

27.

(B)

was incurred in the previous year and was

22.

(B) was incurred in the previous year and was

(a)

paid on or before the due date for furnishing the return of income of the previous

(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

year under section 139(1);

referred to in section 56(2)(viia), if yes, please furnish the details of the same.

28. Whether during the previous year the assessee has received any property, being share of a company not being a

company in which the public are substantially interested, without consideration or for inadequate consideration as

**Remark: Newly Inserted**

(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

(a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the

(A)

Amount of Modified Value Added Tax credits availed of or utilised during the previous year

profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.

and its treatment in the Profit and Loss Account and treatment of outstanding Modified Value

Added Tax credits in the accounts.

**Remarks: No Change except that MODVAT is replaced with CENVAT**

(B)

Particulars of income or expenditure of prior period credited or debited to the Profit and Loss

Account.

(b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses

(b) Whether a change in shareholding of the company has taken place in the previous year due to

incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.

which the losses incurred prior to the Previous Year cannot be allowed to be carried forward in

**Remark: No change**

terms of Section 79.

order)

relevant

**Remark: No change**

Section

under

which

Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils

deduction is claimed

the conditions, if any, specified under the relevant provisions of Income Tax Act,

1961 or Income Tax Rules,1962 or any other guidelines, circular, etc, issued in this

behalf.

**Remark: Chapter – III ie. Section 10A and 10AA to be reported and breakup also to be reported.**

(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes,

please furnish the details of the same.

(d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the

previous year, if yes, please furnish details of the same.

(e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as

referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the

previous year.

**Remark: Newly Inserted**

33. Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section

26.

Section–wise details of deductions, if any, admissible under Chapter VIA.

10AA).

Company, Banking Company or a Corporation established by a Central, State or Provincial

Act.

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

25.

**the examination of books and records and suitable comment to be made.**

(a) Details of Brought Forward Loss or Depreciation Allowance, in the following manner, to the

Serial Number

Assessment Year

Nature of loss /

Amount

as

(iv) Whether repayment is made otherwise than by an Account Payee Cheque or an Account

(ii) Amount of repayment;

(c) Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque

(iii) Maximum Amount outstanding in the account at any time during the previous year;

drawn on a bank or account payee bank draft based on the examination of books of account and other relevant

Payee Bank Draft.

documents

(The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or

(c) Whether a Certificate has been obtained from the assessee regarding taking or accepting Loan

deposit taken or accepted from Government, Government company, banking company or a corporation established by a

or Deposit, or repayment of the same through an Account Payee Cheque or an Account

Central, State or Provincial Act)

Payee Bank Draft. [Yes/No]

The particulars (i) to (iv) at (b) and the Certificate at (c) above need not be given in the case of

**Remark: Obtaining certificate from assessee has been dispensed of. The same has to be confirmed based on**

a repayment of any loan or deposit taken or accepted from Government, Government

relevant order)

Amount

as

rupees)

rupees)

reference

to

year

loss/allowance

returned

(in

assessed (give

(in rupees)

rupees)

reference

to

Amounts

as

Remarks

extent available:

allowance

(in

returned

(in

assessed

(give

Remarks

Serial No

Assessment

Nature

of

Amount

as

and

deduction

Tax

please furnish the details:

Type of Form

(b) whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not,

**(including specific rate) and amount of non- remittance to government also to be disclosed as per schedule.**

Whether

tax

of

statement

if furnished

furnishing

Account

collection

the

**section wise. Further portion of such Amount which attract TDS under relevant section, Tax deducted**

furnishing,

of

Date

for

date

Due

(10)

(9)

**deducted or collected to be reported. Further, All such items attract chapter – XVII-B to be reported**

**Remark: The scope of this clause has been expanded and all items attract chapter – XVII-B has been**

Number (TAN)

deduction

column

of

out

paid

Amount

Amount of interest under section

collection

and

(2)

Tax

(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:

**Remark: Newly inserted including the table**

along with date of payment.

201(1A)/206C(7) is payable

Account Number (TAN)

transactions

to be reported

required

are

which

all

about

information

contains

collected

or

deducted

**Remark: Newly inserted including the table**

(8)

Total

amount

amount

amount

tax

of

tax deducted

tax

of

(b) If the provisions of Chapter XVII–B have not been complied with, please give the following

deduction

Nature

Section

Tax

Total

Total

Total

Amount

of

Amount

on

which

which

which

or

not

or

(i) Tax Deductible and not deducted at all

of

payment

and

on

on

deducted

collected

or

deducted

details \* , namely:–

amount

of

27.

of

provisions

the

with

has complied

Assessee

the

Whether

(a)

Chapter

34. (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter

Amount

collection

Government.[Yes/No]

deduction of tax at source and regarding the payment thereof to the credit of the Central

XVII-BB, if yes please furnish:

regarding

XVII–B

than

rate

column

of

out

out

rate

specified

in

collected

specified

out

and (8)

specified

or

at

less

at

(6)

of

out

(7)

(6)

(5)

(4)

(3)

(2)

(1)

of (7)

(3)

(4)

of (5)

tax

deducted

deducted

of

out

the credit of

on (8)

(iii) Tax Deducted late

or

Account

was

required

was

tax

was

tax

collected

deposited to

collected

(ii) Shortfall on account of lesser deduction than required to be deducted.

payment

be

nature

deducted

collected

collected

Government

\*Please give the details of cases covered in (i) to (iv) above.

the

of

(TAN)

to

or

or

(6)

Central

the

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

receipt

Number

**Remark: Instead of enclosing Excise Audit report, disqualifications, disagreements etc to be reported**

1944,

if

yes,

give

the

details,

if

any,

of

31.

Whether any audit was conducted under the Central Excise Act, 1944, if yes, enclose a copy of the

disqualification or disagreement on any matter/item/value/quantity as may be reported /identified by the auditor.

report of such audit.

Act,

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable

services, Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or

disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

**Remark:** **Service Tax Audit remarks also to be enclosed**

37. Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any

30.

Whether any Cost Audit was carried out, if yes, enclose a copy of the report of such audit [See

matter/item/value/quantity as may be reported/identified by the cost auditor.

section 139(9)].

**Remark: Instead of enclosing Cost Audit report, disqualifications, disagreements etc to be reported**

38.

Whether

any

audit

was

conducted

under

the

Central

Excise

Total turnover of the assessee

(c)

Stock–in–Trade/Turnover;

2.

Gross profit/turnover

1.

(d)

Material Consumed / Finished Goods produced.

Serial

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

32.

Accounting ratios with calculations as follows: –

Particulars

Previous year

Preceding previous year

(a)

Gross Profit/Turnover;

number

(b)

Net Profit/Turnover;

I. Raw Materials:

(d)

Closing Stock;

(e)

Shortage/excess, if any

(e)

Shortage/excess, if any

(B) In the case of a Manufacturing Concern, give quantitative details of the principal items of Raw Materials,

(B) In the case of a Manufacturing Concern, give quantitative details of the principal items of

Finished Products and By–Products :

Raw Materials, Finished Products and By–Products :

I. Raw Materials:

Closing Stock;

(a)

Opening Stock;

(a)

Opening Stock;

(b)

Purchases during the previous year;

(b)

Purchases during the previous year;

(c)

Consumption during the previous year;

(a)

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

28.

(A) In the case of a Trading Concern, give details of principal items of goods traded:

(a)

Opening Stock;

(c)

Opening Stock;

(b)

Purchases during the previous year;

(b)

Purchases during the previous year;

(c)

Sales during the previous year

(c)

Sales during the previous year

(d)

(a) total amount of distributed profits;

**Remark: Star mark and the relevant explanation has been removed**

\*Information may be given to the extent available.

36. In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-

29.

In the case of a Domestic Company, details of Tax on Distributed Profits under Section 115O in

Shortage/excess, if any. \*

the following form –

(b) amount of reduction as referred to in section 115-O(1A)(i);

(a)

Total Amount of distributed profits;

(c amount of reduction as referred to in section 115-O(1A)(ii);

(b)

Total Tax paid thereon;

(d) total tax paid thereon;

(c)

Dates of Payment with amounts.

(e) dates of payment with amounts.

**Remark: Sub clause (b) and (c) are inserted**.

Yield of Finished Products;

Consumption during the previous year;

(d)

Sales during the previous year;

(d)

Sales during the previous year;

(e)

Closing stock;

(e)

Closing stock;

(f)

(f)

Yield of Finished Products; \*

(g)

Percentage of yield;

(g)

Percentage of yield; \*

(h)

Shortage/excess, if any.

(h)

\*(Signature and stamp/Seal of the signatory)

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name of the signatory

Address:……………

………………………

Date:………...

…………..

Place: \_\_\_\_\_\_\_\_\_\_\_\_\_\_

Place :…………… Name:..

………………………………….

Signed

……………...................................................

**Remark: Newly inserted**

Income Tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.

1.

**Remark: Annexure to form 3CD has been removed.**

Form No.3CB, as the case may be.

1. This Form has to be signed by the person competent to sign Form No. 3CA or Form No. 3CB, as the case may be.

This Form and the Annexure have to be signed by the person competent to sign Form No.3CA or

2.

Annexure to this Form must be filled up failing which the Form will be considered as incomplete.

Notes:

Notes:

**Remark: format is changed**

Full address

Net profit/turnover

Stock-in-trade/turnover

4.

3.

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than

**The term “calculations” has been dropped.**

**Remark: Preceding previous year data also to be submitted. Total turnover in the serial 1 has been added.**

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

Material consumed/finished goods produced

5.