

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 assessee 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 copy of *my / our / their audit report dated _____ along with a copy of each of :-

(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:

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

Place: _____ Name of the signatory

Date: _____ Full address

Notes:

1. * Delete whichever is not applicable
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.
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.

Comparative Analysis of Old and New Form 3CA

Sl. No	Old Form 3CA	New Form 3CA	Remarks
	FORM NO. 3CA	FORM NO. 3CA	
	[See rule 6G(1)(a)]	[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	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 [mention name and address of the assessee 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 copy of * my/our/their audit report datedalong with a copy each of –	* I / we report that the statutory audit of M/s..... (Name and address of the assessee 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 copy of * my / our / their audit report datedalong with a copy of each of :-	
	(a) the audited * profit and loss account/income and expenditure account for the year ended on 31st March,....;	(a) the audited *profit and loss account / income and expenditure account for the period beginning fromto ending on	Beginning and ending of the period of P&L A/c /Income and Expenditure Account should be provided.
	(b) the audited balance sheet as at 31st March,....	(b) the audited balance sheet as at,;	Balance Sheet date as at 31 st March was removed.
	(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.	(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.	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 explanations given to * me/us, the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct.	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	Insertion of words “According to examination of books of account including other relevant documents” – which increases the verification Scope of the Auditor. Observations/Qualifications if any should be provided.
	** Signed	** (Signature and stamp/Seal of the signatory)	New requirement to provide Stamp / Seal of the Signatory
	Place.... Name :.... Date....Address....	Place.... Name of the Signatory:.... Date.... Full Address....	

Sl. No	Old Form 3CA	New Form 3CA	Remarks
	Notes:	Notes:	
	7. *Delete whichever is not applicable.	1. * Delete whichever is not applicable	
	2. **This report has to be signed by- (i) a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or (ii) any person who, in relation to any State, is, by virtue of the provisions of sub-section (2) of section 226 of the Companies Act, 1956 (1 of 1956), entitled to be appointed to act as an auditor of companies registered in that State; or (iii) any person who is, by virtue of any other law, entitled to audit the accounts of the assessee for the relevant previous year.	**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.	New reference to Sec.44AB is given. In Sec.44AB, stipulates to get the accounts audited by an accountant. For the purpose of Sec.44AB, the term Accountant shall have the same meaning as in the Explanation below sub-section (2) in Sec.288. Explanation in Sec.288 - In this section, "accountant "means a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949), and includes, in relation to any State, any person who by virtue of the provisions of sub-section (2) of section 226 of the Companies Act, 1956 (1 of 1956), is entitled to be appointed to act as an auditor of companies registered in that State.

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 fromto 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.

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:-

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

(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.
- c.

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

Place : _____ Name of the signatory

Date : _____ Full address

Notes :

1. *Delete whichever is not applicable.
2. **Mention the total number of branches.
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.
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 sign this report.

Comparative Analysis of Old and New Form 3CB

Sl. No	Old Form 3CB	New Form 3CB	Remarks
	FORM NO. 3CB	FORM NO. 3CB	
	[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 clause (b) of sub - rule (1) of rule 6G	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	
	*I / We have examined the Balance Sheet as at 31 st March...., and the *Profit and Loss Account / Income and Expenditure Account for the year ended on that date, attached herewith, of [Mention Name and Address of the Assessee with permanent Account Number]	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).	New requirement to provide the period beginning and to ending on
	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.	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.	
	3.(a) *I / we report the following observations / comments / discrepancies / inconsistencies; if any:	3.(a) *I / we report the following observations / comments / discrepancies / inconsistencies; if any:	
	(b) Subject to above, -	(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 purposes of the audit.	(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.	(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:-	(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:-	
	(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31 st March,... ;and	(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31 st March,.... ;and	

Sl. No	Old Form 3CB	New Form 3CB	Remarks
	(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.	(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.	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 and the Annexures thereto are true and correct.	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. c.	New requirement has conditions of observations/qualifications, if any
	*** Signed	*** (Signature and stamp/Seal of the signatory)	New requirement to provide Stamp / Seal of the Signatory
	Place.... Name :.... Date....Address....	Place.... Name of the Signatory:.... Date.... Full Address....	
	Notes:	Notes:	
	7. *Delete whichever is not applicable.	1. * Delete whichever is not applicable	
	2. **Mention the total number of branches.	2. **Mention the total number of branches.	
	3. **This report has to be signed by- (i) a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or (ii) any person who, in relation to any State, is, by virtue of the provisions of sub-section (2) of section 226 of the Companies Act, 1956 (1 of 1956), entitled to be appointed to act as an auditor of companies registered in that State; or (iii) any person who is, by virtue of any other law, entitled to audit the accounts of the assessee for the relevant previous year.	3.***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.	New reference to Sec.44AB is given. In Sec.44AB, stipulates to get the accounts audited by an accountant. For the purpose of Sec.44AB, the term Accountant shall have the same meaning as in the Explanation below sub-section (2) in Sec.288. Explanation in Sec.288 - In this section, "accountant "means a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949), and includes, in relation to any State, any person who by virtue of the provisions of sub-section (2) of section 226 of the Companies Act, 1956 (1 of 1956), is entitled to be appointed to act as an auditor of companies registered in that State.

Sl. No	Old Form 3CB	New Form 3CB	Remarks
	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 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 sign this report.	

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

Contents of Old Form 3CD	Contents of New 3CD
1. Name of the Assessee	1. Name of the assessee Remark: No change
2. Address	2. Address Remark: No change
3. Permanent Account Number	3. Permanent Account Number (PAN) Remark: No change
	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 co-ordination
4. Status	5. Status Remark: No change
5. Previous year ended: 31 st March _____	6. Previous year from.....to Remark: Amended to Include the date of commencement of previous year for newly started business
6. Assessment year	7. Assessment year Remark: No change
	8. Indicate the relevant clause of section 44AB under which the audit has been conducted Remark: Newly inserted.
Part - B	Part - B
7. (a) If Firm or Association of Persons, indicate names of Partners/Members and their, Profit Sharing Ratios.	9. (a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios. Remark: No Change
(b) If there is any change in the Partners or Members or in their Profit Sharing Ratio since the last date of the preceding year, the particulars of such change.	(b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change Remark: No Change
8. (a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).	10. (a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession) Remark: No Change
(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
9. (a) Whether Books of Account are prescribed under Section 44AA, if yes, list of books so prescribed.	11. (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.
(b) Books of account maintained. (In case Books of Account are maintained in a computer system, mention the books of account generated by such computer system)	(b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations

	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 examined.	(c) List of books of account and nature of relevant documents examined. Remark: Along with List of Books of Accounts, Documents verified also shall be mentioned.								
10. Whether the Profit and Loss Account includes any Profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB or any other relevant section).	12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) Remark: Chapter – XII-G and First schedule is included now								
11. (a) Method of accounting employed in the previous year.	13. (a) Method of accounting employed in the previous year Remark: No change								
(b) Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.	(b) Whether there had been any change in the method of accounting employed vis-a-vis the method 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 the profit or loss. <table border="1"> <thead> <tr> <th>Serial number</th> <th>Particulars</th> <th>Increase in profit (Rs.)</th> <th>Decrease in profit (Rs.)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> Remark : Complete details regarding Items having impact on profits shall be given	Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)				
Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)						
(d) Details of deviation, if any, in the method of accounting employed in the previous year from Accounting Standards prescribed under Section 145 and the effect thereof on the Profit or Loss.	(d) Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145 and the effect thereof on the profit or loss. Remark: No Change								
12. (a) Method of Valuation of Closing Stock employed in the previous year.	14. (a) Method of valuation of closing stock employed in the previous year. Remark: No Change								
(b) Details of deviation, if any, from the method of valuation prescribed under Section 145A, and the effect thereof on the Profit or Loss.	(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: <table border="1"> <thead> <tr> <th>Serial number</th> <th>Particulars</th> <th>Increase in profit (Rs.)</th> <th>Decrease in profit (Rs.)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> Remark: Complete details regarding Items having impact on profits shall be given	Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)				
Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)						
12. (A) Give the following particulars of the Capital Asset converted into Stock in Trade:– (a) Description of Capital Asset (b) Date of Acquisition (c) Cost of Acquisition (d) Amount at which the Asset is converted into Stock in Trade.	15. Give the following particulars of the capital asset converted into stock-in-trade: - (a) Description of capital asset; (b) Date of acquisition; (c) Cost of acquisition; (d) Amount at which the asset is converted into stock-in-trade Remark: No Change								
13. Amounts not credited to the Profit and Loss Account, being – (a) the items falling within the scope of Section 28;	16. Amounts not credited to the profit and loss account, being, - (a) the items falling within the scope of section 28;								
(b) the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refunds of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	(b) the pro forma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;								

(c) Escalation Claims accepted during the previous year;	(c) escalation claims accepted during the previous year;																		
(d) any other item of income;	(d) any other item of income;																		
(e) capital receipt, if any.	(e) capital receipt, if any.																		
	<p>Remark: No Change</p> <p>17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:</p> <table border="1"> <thead> <tr> <th>Details of property</th> <th>Consideration received or accrued</th> <th>Value adopted or assessed or assessable</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Remark: Newly inserted.</p>	Details of property	Consideration received or accrued	Value adopted or assessed or assessable															
Details of property	Consideration received or accrued	Value adopted or assessed or assessable																	
14. Particulars of depreciation allowable as per the Income–Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :—	18. . Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-																		
(a) Description of asset/block of assets.	(a) Description of asset/block of assets.																		
(b) Rate of depreciation.	(b) Rate of depreciation.																		
(c) Actual Cost or Written Down Value, as the case may be.	(c) Actual cost of written down value, as the case may be.																		
(d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of—	(d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of –																		
(i) Modified Value Added Tax Credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1 st March 1994,	(i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,																		
(ii) Change in Rate of Exchange of Currency, and	ii) change in rate of exchange of currency, and																		
(iii) Subsidy or Grant or Reimbursement, by whatever name called.	iii) subsidy or grant or reimbursement, by whatever name called.																		
(e) Depreciation allowable.	(e) Depreciation allowable.																		
(f) Written down value at the end of the year.	(f) Written down value at the end of the year																		
	Remark: Modified value Added Tax has been replaced with Central value Added Tax																		
15. Amounts admissible under Sections	19. Amounts admissible under sections:																		
(a) 33 AB	<table border="1"> <thead> <tr> <th>Section</th> <th>Amount debited to profit and loss account</th> <th>Amounts admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under the conditions, if any specified under the relevant 14provisions of Income Tax Act, 1961 or Income Tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.</th> </tr> </thead> <tbody> <tr> <td>32AC</td> <td></td> <td></td> </tr> <tr> <td>33AB</td> <td></td> <td></td> </tr> <tr> <td>33ABA</td> <td></td> <td></td> </tr> <tr> <td>35(1)(i)</td> <td></td> <td></td> </tr> <tr> <td>35(1)(ii)</td> <td></td> <td></td> </tr> </tbody> </table>	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under the conditions, if any specified under the relevant 14provisions of Income Tax Act, 1961 or Income Tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.	32AC			33AB			33ABA			35(1)(i)			35(1)(ii)		
Section		Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under the conditions, if any specified under the relevant 14provisions of Income Tax Act, 1961 or Income Tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.																
32AC																			
33AB																			
33ABA																			
35(1)(i)																			
35(1)(ii)																			
(b) 33 ABA																			
(c) 33 AC (wherever applicable)																			
(d) 35																			
(e) 35 ABB																			
(f) 35 AC																			
(g) 35 CCA																			
(h) 35 CCB																			
(i) 35 D																			

- (j) 35 DD
- (k) 35 DDA
- (l) 35 E

- (a) debited to the Profit and Loss Account (showing the amount debited and deduction allowable under each section separately);
- (b) not debited to the Profit and Loss Account

35(1)(ia)		
35(1)(iii)		
35(1)(iv)		
35(2AA)		
35(2AB)		
35ABB		
35AC		
35AD		
35CCA		
35CCB		
35CCC		
35CCD		
35D		
35DD		
35DDA		
35E		

Remark: Section 32AC, 35AD, 35CCC and 35CCD also included in admissible amounts. For all above sections, any condition is attached under circulars, rules etc, such conditions also to be reported. 33AC section was deleted in the new 3CD. Breakup of admissible amounts u/s 35 is asked now.

- 16.
- (a) Any sum paid to an Employee as Bonus or Commission for services rendered, where such sum was otherwise payable to him as Profits or Dividend. [Section 36(1)(ii)]

- 20.
- (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Remark: No Change

- (b) Any sum received from Employees towards Contributions to any Provident Fund or Superannuation Fund or **any other fund mentioned in Section 2(24)(x)**; and due date for payment and the actual date of payment to the concerned authorities under Section 36(1)(va).

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

Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities

Remark: Caption has been redrafted and made simpler. Along with due dates, the amount of Employee contribution collected and remitted also to be disclosed.

17. Amounts debited to the Profit and Loss Account, being :-
- (a) expenditure of capital nature;
 - (b) expenditure of personal nature;
 - (c) expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;
 - (d) expenditure incurred at clubs, —
 - (i) **as entrance fees and subscriptions.**

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

Nature	Serial number	Particulars	Amount in Rs.

- (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 in force;
- (ii) any other penalty or fine;
- (iii) expenditure incurred for any purpose which is an offence or which is prohibited by law;

Expenditure incurred at clubs 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 penalty or fine not covered above			
Expenditure incurred for any purpose which is an offence or which is prohibited by law			

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.

- (f) amounts inadmissible under Section 40(a);

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

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

(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

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

- (I) date of payment
- (II) amount of payment
- (III) nature of payment

	<p>(IV) name and address of the payee</p> <p>(V) amount of tax deducted</p> <p>(ii) as payment referred to in sub-clause (ia)</p> <p>(A) Details of payment on which tax is not deducted:</p> <p>(I) date of payment</p> <p>(II) amount of payment</p> <p>(III) nature of payment</p> <p>(IV) name and address of the payee</p> <p>(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.</p> <p>(I) date of payment</p> <p>(II) amount of payment</p> <p>(III) nature of payment</p> <p>(IV) name and address of the payer</p> <p>(V) amount of tax deducted</p> <p>(VI) amount out of (V) deposited, if any</p> <p>(iii) under sub-clause (ic) [Wherever applicable]</p> <p>(iv) under sub-clause (iia)</p> <p>(v) under sub-clause (iib)</p> <p>(vi) under sub-clause (iii)</p> <p>(A) date of payment</p> <p>(B) amount of payment</p> <p>(C) name and address of the payee</p> <p>(vii) under sub-clause (iv)</p> <p>(viii) under sub-clause (v)</p> <p>Remark: Intrad of providing inadmissible expenditure as a Single Amount, detailed breakup of disallowance u/s 40 including non-deduction, short deduction and short/non-payment</p>
<p>(g) Interest, Salary, Bonus, Commission or Remuneration inadmissible under Section 40(b)/40(ba) and computation thereof;</p>	<p>(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;</p> <p>Remark: “Amounts debited to profit and loss account being” has been inserted in the beginning.</p>

<p>(h)</p> <p>(A) Whether a Certificate has been obtained from the Assessee regarding payments relating to any expenditure covered under Section 40A(3) that the payments were made by Account Payee Cheques drawn on a Bank or Account Payee Bank Draft, as the case may be, [Yes/No]</p> <p>(B) amount inadmissible under Section 40A(3), read with Rule 6 DD [with break-up of inadmissible amounts]</p>	<p>(d) Disallowance/deemed income under section 40A(3):</p> <p>(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) 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:</p> <table border="1" data-bbox="1252 280 2529 378"> <thead> <tr> <th>Serial number</th> <th>Date of payment</th> <th>Nature of payment</th> <th>Amount</th> <th>Name and Permanent Account Number of the payee, if available</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>(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);</p> <table border="1" data-bbox="1252 508 2529 605"> <thead> <tr> <th>Serial number</th> <th>Date of payment</th> <th>Nature of payment</th> <th>Amount</th> <th>Name and Permanent Account Number of the payee, if available</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>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.</p>	Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available						Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available					
Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available																	
Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available																	
<p>(i) provision for payment of gratuity not allowable under Section 40A(7);</p> <p>(j) any sum paid by the Assessee as an employer not allowable under section 40A(9);</p> <p>(k) particulars of any liability of a contingent nature.</p> <p>(l) amount of deduction inadmissible in terms of section 14 A in respect of the expenditure incurred in relation to income which does not form part of the total income;</p> <p>(m) amount inadmissible under the proviso to section 36(1)(iii)</p>	<p>(e) provision for payment of gratuity not allowable under section 40A(7);</p> <p>(f) any sum paid by the assessee as an employer not allowable under section 40A(9);</p> <p>(g) particulars of any liability of a contingent nature;</p> <p>(h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;</p> <p>(i) amount inadmissible under the proviso to section 36(1)(iii).</p> <p>Remark: No Change</p>																				
<p>17A. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.</p>	<p>22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.</p> <p>Remark: No Change</p>																				
<p>18. Particulars of payments made to persons specified under Section 40A(2)(b).</p>	<p>23. Particulars of payments made to persons specified under section 40A(2)(b).</p> <p>Remark: No Change</p>																				
<p>19. Amounts deemed to be Profits and Gains under Section 33AB or 33ABA or 33AC.</p>	<p>24. Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.</p> <p>Remark: Section 32AC has been inserted.</p>																				
<p>20. Any amount of Profit chargeable to tax under Section 41 and computation thereof.</p>	<p>25. Any amount of profit chargeable to tax under section 41 and computation thereof.</p> <p>Remark: No Change</p>																				
<p>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:-</p>	<p>26. In respect of any sum referred to in clause (a),(b), (c), (d), (e) or (f) of section 43B, the liability for which:-</p>																				
<p>(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was –</p> <p>(a) paid during the previous year;</p> <p>(b) not paid during the previous year;</p>	<p>(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was</p> <p>(a) paid during the previous year;</p> <p>(b) not paid during the previous year;</p>																				

<p>(B) was incurred in the previous year and was</p> <p>(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);</p> <p>(b) not paid on or before the aforesaid date.</p> <p>★ State whether Sales Tax, Customs Duty, Excise Duty or any other Indirect Tax, Cess, Import, etc. is passed through the Profit and Loss Account.</p>	<p>(B) was incurred in the previous year and was</p> <p>(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);</p> <p>(b) not paid on or before the aforesaid date.</p> <p>(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.)</p> <p>Remark: No Change.</p>
<p>22.</p> <p>(A) Amount of Modified Value Added Tax credits availed of or utilised during the previous year and its treatment in the Profit and Loss Account and treatment of outstanding Modified Value Added Tax credits in the accounts.</p> <p>(B) Particulars of income or expenditure of prior period credited or debited to the Profit and Loss Account.</p>	<p>27.</p> <p>(a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.</p> <p>(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.</p> <p>Remarks: No Change except that MODVAT is replaced with CENVAT</p>
	<p>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 referred to in section 56(2)(viiia), if yes, please furnish the details of the same.</p> <p>Remark: Newly Inserted</p>
	<p>29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.</p> <p>Remark: Newly Inserted</p>
<p>23. Details of any amount borrowed on Hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an Account Payee Cheque. [Section 69D]</p>	<p>30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]</p> <p>Remark: No Change.</p>
<p>24. ★</p> <p>(a) Particulars of each Loan or Deposit in an amount exceeding the limit specified in Section 269SS taken or accepted during the previous year:–</p> <p>(i) Name, Address and Permanent Account Number (if available with the Assessee) of the Lender or Depositor;</p> <p>(ii) Amount of Loan or Deposit taken or accepted;</p> <p>(iii) Whether the Loan or Deposit was squared up during the previous year;</p> <p>(iv) Maximum Amount outstanding in the account at any time during the previous year;</p> <p>(v) Whether the Loan or Deposit was taken or accepted otherwise than by an Account Payee Cheque or an Account Payee Bank Draft.</p> <p>★(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.)</p> <p>(b) Particulars of each repayment of Loan or Deposit in an amount exceeding the limit specified in Section 269T made during the previous year:–</p> <p>(i) Name, Address and Permanent Account Number (if available with the Assessee) of the payee;</p>	<p>31. ★</p> <p>(a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-</p> <p>(i) name, address and permanent account number (if available with the assessee) of the lender or depositor;</p> <p>(ii) amount of loan or deposit taken or accepted;</p> <p>(iii) whether the loan or deposit was squared up during the previous year;</p> <p>(iv) maximum amount outstanding in the account at any time during the previous year;</p> <p>(v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.</p> <p>★ (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.)</p> <p>(b) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-</p> <p>(i) name, address and Permanent Account Number (if available with the assessee) of the payee;</p> <p>(ii) amount of the repayment;</p> <p>(iii) maximum amount outstanding in the account at any time during the previous year;</p> <p>(iv) whether the repayment was made otherwise than by account payee cheque or account payee bank draft.</p>

- (ii) Amount of repayment;
- (iii) Maximum Amount outstanding in the account at any time during the previous year;
- (iv) Whether repayment is made otherwise than by an Account Payee Cheque or an Account Payee Bank Draft.

(c) **Whether a Certificate has been obtained from the assessee regarding taking or accepting Loan or Deposit, or repayment of the same through an Account Payee Cheque or an Account 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 a repayment of any loan or deposit taken or accepted from Government, Government Company, Banking Company or a Corporation established by a Central, State or Provincial Act.

(c) **Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant 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 deposit taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

Remark: Obtaining certificate from assessee has been dispensed of. The same has to be confirmed based on the examination of books and records and suitable comment to be made.

25. (a) Details of Brought Forward Loss or Depreciation Allowance, in the following manner, to the extent available:

Serial No	Assessment year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks

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

Serial Number	Assessment Year	Nature of loss / allowance (in rupees)	Amount as returned (in rupees)	Amounts as assessed (give reference to relevant order)	Remarks

Remark: No change

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

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

Remark: No change

(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

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

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

Section under which deduction is claimed	Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils 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.

27. (a) Whether the Assessee has complied with the provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government.[Yes/No]

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

- (i) Tax Deductible and not deducted at all
- (ii) Shortfall on account of lesser deduction than required to be deducted.
- (iii) Tax Deducted late
- (iv) Tax Deducted but not paid to the credit of the Central Government

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

34. (a) **Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:**

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Remark: The scope of this clause has been expanded and all items attract chapter – XVII-B has been deducted or collected to be reported. Further, All such items attract chapter – XVII-B to be reported section wise. Further portion of such Amount which attract TDS under relevant section, Tax deducted (including specific rate) and amount of non- remittance to government also to be disclosed as per schedule.

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

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported

Remark: Newly inserted including the table

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

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.

Remark: Newly inserted including the table

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

- (a) Opening Stock;
- (b) Purchases during the previous year;
- (c) Sales during the previous year
- (d) Closing Stock;
- (e) Shortage/excess, if any

(B) In the case of a Manufacturing Concern, give quantitative details of the principal items of Raw Materials, Finished Products and By-Products :

I. Raw Materials:

- (a) Opening Stock;
- (b) Purchases during the previous year;
- (c) Consumption during the previous year;
- (d) Sales during the previous year;
- (e) Closing stock;
- (f) Yield of Finished Products; *
- (g) Percentage of yield; *
- (h) Shortage/excess, if any. *

*Information may be given to the extent available.

29. In the case of a Domestic Company, details of Tax on Distributed Profits under Section 115O in the following form –

- (a) Total Amount of distributed profits;
- (b) Total Tax paid thereon;
- (c) Dates of Payment with amounts.

30. Whether any Cost Audit was carried out, if yes, enclose a copy of the report of such audit [See section 139(9)].

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

32. Accounting ratios with **calculations** as follows: –

- (a) Gross Profit/Turnover;
- (b) Net Profit/Turnover;
- (c) Stock-in-Trade/Turnover;
- (d) Material Consumed / Finished Goods produced.

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

- (a) Opening Stock;
- (b) Purchases during the previous year;
- (c) Sales during the previous year
- (d) Closing Stock;
- (e) Shortage/excess, if any

(B) In the case of a Manufacturing Concern, give quantitative details of the principal items of Raw Materials, Finished Products and By-Products :

I. Raw Materials:

- (a) Opening Stock;
- (b) Purchases during the previous year;
- (c) Consumption during the previous year;
- (d) Sales during the previous year;
- (e) Closing stock;
- (f) Yield of Finished Products;
- (g) Percentage of yield;
- (h) Shortage/excess, if any.

Remark: Star mark and the relevant explanation has been removed

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

- (a) total amount of distributed profits;
- (b) amount of reduction as referred to in section 115-O(1A)(i);
- (c) amount of reduction as referred to in section 115-O(1A)(ii);
- (d) total tax paid thereon;
- (e) dates of payment with amounts.

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

37. Whether any cost audit was carried out, if yes, **give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.**

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

38. Whether any audit was conducted under the Central Excise Act, 1944, 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: Instead of enclosing Excise Audit report, disqualifications, disagreements etc to be reported

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

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

Serial number	Particulars	Previous year	Preceding previous year
1.	Total turnover of the assessee		
2.	Gross profit/turnover		

3.	Net profit/turnover		
4.	Stock-in-trade/turnover		
5.	Material consumed/finished goods produced		

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)
Remark: Preceding previous year data also to be submitted. Total turnover in the serial 1 has been added. The term “calculations” has been dropped.

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.
Remark: Newly inserted

Place :.....
Signed Name:.....
.....
Date:.....
Address:.....

.....
*(Signature and stamp/Seal of the signatory)
Place: _____
.....
Name of the signatory
Date: _____
.....
Full address
Remark: format is changed

Notes:
1. **Annexure to this Form must be filled up failing which the Form will be considered as incomplete.**
2. This Form **and the Annexure** have to be signed by the person competent to sign Form No.3CA or Form No.3CB, as the case may be.

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