ANNEXURE

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ANNEXURE

AUDIT REPORT UNDER SECTION 63

FORM NO. 26

[See rule 47]

Audit report and Statement of particulars required to be furnished under section 63

Category of assessee (select one)

(i) A person who carries on business or profession and who is required by or under any other law to get his accounts audited (in such cases, fill Parts A, B and C

(ii) A person who carries on business or profession, but not being the person referred to in (i) above (in such cases, fill Parts A, B and D

PART A

Audit report under section 63, in a case where the accounts of business or profession of a person have been audited under any other law

1. I report that the statutory audit of ..... (name of assessee) was conducted by me/ M/s ..... in pursuance of the provisions of the.....Act.

2. I annex hereto a copy of my/their audit report dated along with a copy of each of :-

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

   (b) the audited balance sheet and notes to accounts 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.

3. Impact of statutory audit qualifications

   (a) Whether any observations/qualifications/adverse remark/disclaimer/ emphasis of matter has been made by the statutory auditor which would result in variation in income or loss or book profit (Yes/No)

   (b) If yes, effect of such observations/qualifications/adverse remark/ disclaimer/ emphasis of matter in income or loss or book profit, which has not been considered in particulars filed in Part D of Form No. 26

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Sl. No.	Nature of observation/ qualifications/adverse remark/ disclaimer/ emphasis of matter	Increase in profit/ decrease in loss	Decrease in profit/ increase in loss	Net impact	Remarks

4. The statement of particulars required to be furnished under section 63 is annexed herewith in Part D of Form No. 26

5. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in Part D of Form No. 26 are true and correct subject to the following observations/qualifications, if any:

Select Clause no. (9-53)	Qualification/Observation type (i) Test-check basis, applying the principle of materiality (ii) Based on management representation (iii) Unable to verify (iv) Others	Qualification/ Observation

Place:

Date:

Signature

Name of the Accountant:

Member Registration Number:

Permanent Account Number:

Unique Document Identification Number (UDIN), if any:

Name of the proprietorship/ firm:

Firm Registration Number:

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Notes:

1. This report has to be signed by an accountant as defined in section 515(3)(b).
2. Where any of the requirements in this Form is answered in the negative or with qualification, give reasons therefor.
3. Whenever the assessee is required to furnish an audit report under any other section of the Income-tax Act, 2025, the auditor conducting audit for the purpose of section 63, shall give due consideration to the report of such other audit while finalising this report.
4. * Delete whichever is not applicable.
5. Amounts to be filled in ₹ unless otherwise provided.

PART B

Audit report under section 63, in the case of a person referred to in clause (b) of sub-rule (1) of rule 47

1. I 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 the assessee.
2. I certify that the balance sheet and the *profit and loss account /income and expenditure account and notes to account are in agreement with the books of account maintained at the head office at .....and **.....branches.
3. (a) I report the following observations/ comments/ discrepancies/ inconsistencies; if any.....

   (b) Impact of audit qualifications

   (a) Whether any observations/qualifications/adverse remark/ disclaimer/emphasis of matter has been made which would result in variation in income or loss or book profit: (Yes/No)

   (b) If yes, effect of such observations/qualifications/adverse remark/ disclaimer/emphasis of matter in income or loss or book profit, which has not been considered in particulars filed in Part D of Form No. 26

Sl. No.	Nature of observation/ qualifications/ adverse remark/ disclaimer/emphasis of matter	Increase in profit/ decrease in loss	Decrease in profit/ increase in loss	Net impact	Remarks

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(c) Subject to above, -

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

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

(C) In my opinion and to the best of my information and according to the explanations given to me, 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 63 is annexed herewith in Part D of Form No. 26

5. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in Part D of Form No. 26 are true and correct subject to the following observations/qualifications, if any:

Select Clause no (9-53)	Type of Observation (i) Test-check basis, applying the principle of materiality (ii) Based on management representation (iii) Unable to verify (iv) Others	Remarks

Place:

Date: Signature

Name of the Accountant:

Member Registration Number:

Permanent Account Number:

Unique Document Identification Number (UDIN), if any:

Name of the proprietorship/ firm:

Firm Registration Number:

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Notes:

1. This report has to be signed by an accountant as per section 515(3)(b).
2. Where any of the requirements in this Form is answered in the negative or with qualification, give reasons therefor.
3. Whenever the assessee is required to furnish an audit report under any other section of the Income-tax Act, 2025, the auditor conducting audit for the purpose of section 63, shall give due consideration to the report of such other audit while finalising this report.
4. ** Mention the total number of branches.
5. Amounts to be filled in ₹ unless otherwise provided.

	Part C: Particulars of the assessee		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Status	*(refer Note 3)*	
5.	Residential status	*(refer Note 4)*	
6.	Email id		
7.	Contact number	Country Code	Number
8.	Tax year		

Part-D		
	A-General Information	
9.	Relevant provision under which the audit has been conducted *(select one)*	♦ total sales, turnover or gross receipts of business exceeding specified limits under section 63 ♦ gross receipts in profession exceeding specified limits under section 63 ♦ profits and gains from specified business or profession, referred to in section 58(*2*) or 61(*2*) (Table: Sl. No. 4 and 5) claimed to be lower than the deemed profits ♦ provisions of section 58(8) are applicable
10.	Whether the assessee has opted for taxation under section 199/ 200/ 201/ 202/ 203/204	*Yes/No*

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<table>
<tr><td rowspan="3">11.</td><td>(a) If assessee is a firm or an association of persons, indicate names of partners/members, Permanent Account Numbers and their profit-sharing ratios.</td><td>Sl. No.</td><td>Name of partner/ member</td><td>Permanent Account Number</td><td>Profit-sharing ratio</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td>(b) Whether there is any change in the partners or members or in their profit-sharing ratio since the last date of the preceding tax year?</td><td colspan="4">Yes/No
If yes- (Refer Schedule – General Information)</td></tr>
<tr><td rowspan="6">12.</td><td colspan="5">(a) Furnish nature of all businesses or professions carried on during the tax year (Refer Schedule – General Information)</td></tr>
<tr><td>(b) Whether there is any change in the nature of business or profession during the tax year?</td><td colspan="4">Yes/No
If yes- (Refer Schedule – General Information)</td></tr>
<tr><td>(c) Whether any cost audit was carried out for the tax year?</td><td colspan="4">Yes/No</td></tr>
<tr><td>if yes - (i) attach copy of such audit report</td><td colspan="4"></td></tr>
<tr><td>(ii) Impact, if any, of disqualification/disagreement on any matter/ item/ value/ quantity</td><td colspan="4">(Refer Schedule – General Information)</td></tr>
<tr><td colspan="5">(d) Furnish particulars regarding turnover, gross profit etc., for tax year and preceding tax year
<table>
<tr><th>Sl. No.</th><th>Particulars</th><th>Tax year</th><th>Preceding tax year</th></tr>
<tr><td>(A)</td><td>(B)</td><td>(C)</td><td>(D)</td></tr>
<tr><td>(i)</td><td>Total turnover</td><td></td><td></td></tr>
<tr><td>(ii)</td><td>Gross profit/Turnover</td><td></td><td></td></tr>
<tr><td>(iii)</td><td>Net profit/Turnover</td><td></td><td></td></tr>
<tr><td>(iv)</td><td>Stock-in-trade/Turnover</td><td></td><td></td></tr>
<tr><td>(v)</td><td>Material consumed/Finished goods produced</td><td></td><td></td></tr>
</table></td></tr>
</table>

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<table>
<tr><th colspan="5">B - Particulars of books of account and method of accounting</th></tr>
<tr><td>13.</td><td colspan="2">List of books of account maintained (including those maintained in computer system)</td><td colspan="2"></td></tr>
<tr><td rowspan="6">14.</td><td colspan="2" rowspan="2">(a) Address at which such books of account are maintained (if maintained at multiple locations, furnish particulars of all such locations)</td><td>Sl. No.</td><td>Address at which books of account are maintained</td><td>List of books of account maintained at such address</td></tr>
<tr><td></td><td></td><td></td></tr>
<tr><td colspan="2">(b) The accounting software used for maintenance of books of account in computer system</td><td colspan="3"></td></tr>
<tr><td colspan="2">(c) Details of any cloud or any other software used for storage of books of accounts, along with location (internet protocol address and country) of such storage</td><td colspan="3"></td></tr>
<tr><td colspan="2">(d) Whether provisions of Rule 46(8) have been complied with?</td><td colspan="3">Yes/No</td></tr>
<tr><td colspan="2">(e) if yes, furnish address of location where backup server is located in India</td><td colspan="3"></td></tr>
<tr><td rowspan="2">15.</td><td colspan="2">(a) Method of accounting employed in the tax year</td><td colspan="3">▪ Mercantile system
▪ Cash system</td></tr>
<tr><td colspan="2">(b) Whether there had been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding tax year?</td><td colspan="3">Yes/No
If yes, (Refer Schedule – Accounting Information)</td></tr>
<tr><td>16.</td><td colspan="2">(a) Method of valuation of inventory employed in the tax year for Finished goods Raw material</td><td colspan="3">▪ At Cost
▪ At Net Realisable Value
▪ Lower of Cost and Net Realisable Value</td></tr>
</table>

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	(b) In case of deviation from the method of valuation prescribed under section 277, whether any adjustment is required to be made to the profits or loss for complying with the provisions of said section	*Yes/No* *If yes, (Refer Schedule – Accounting Information)*
17.	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of Income Computation and Disclosure Standards (ICDS) notified under section 276(2)	*Yes/No* *If yes, (Refer Schedule – Accounting Information)*
18.	Whether any disclosure is required as per ICDS	*Yes/No* *If yes, (Refer Schedule – Accounting Information)*
19.	Whether the profit and loss account includes any profits and gains assessable on presumptive basis	*Yes/No* *If yes, (Refer Schedule – Accounting Information)*

C - Particulars of receipt/income		
20.	Amount chargeable to income-tax under the head, income from other sources" as per section 92(2)(m) but not credited to profit & loss account	*Yes/No* *If yes, (Refer Schedule – Computation of receipt/income)*
21.	Amounts chargeable to income-tax (other than covered in Sl. No. 20 above) but not credited to profit & loss account	*Yes/No* *If yes, (Refer Schedule – Computation of receipt/income)*
22.	Any capital asset converted into stock-in-trade	*Yes/No* *If yes, (Refer Schedule – Computation of receipt/income)*
23.	Any land or building or both transferred during the tax year for a consideration less than stamp duty value as referred to in section 53 or 78	*Yes/No* *If yes, (Refer Schedule – Computation of receipt/income)*

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24.	Any amount borrowed through a negotiable instrument or on a hundi which is deemed income as per section 106	*Yes/No* *If yes, amount*
25.	Any amount repaid (including interest on borrowed amount) through a negotiable instrument or on a hundi, which is deemed income as per section 106	*Yes/No* *If yes, amount*
	D - Particulars of expenses	
26.	Amount of deduction inadmissible in respect of the expenditure incurred in relation to income which does not form part of the total income under the Act, even if such income has not been accrued or received during the tax year?	*Yes/No* *If yes, amount*
27.	Amount debited to the profit and loss account, to the extent disallowable—	
	(a) under section 29, 31 & 32	*Yes/No* *If yes, (Refer Schedule – Computation of Expenses)*
	(b) under section 29(1)(e)	*Yes/No* *If yes, (Refer Schedule – Computation of Expenses)*
	(c) under section 34	*Yes/No* *If yes, (Refer Schedule – Computation of Expenses)*
	(d) under section 35	*Yes/No* *If yes, (Refer Schedule – Computation of Expenses)*
28.	Any penalty levied under any law in force in or outside India	*Yes/No* *If yes, (Refer Schedule – Computation of expenses)*
29	Whether any payment has been made or to be made to a specified person as mentioned in section 36(3)	*Yes/No* *If yes, (Refer Schedule – Computation of expenses)*
30	Amount debited to the profit and loss account, to the extent disallowable under section 36(4)	*Yes/No* *If yes, (Refer Schedule – Computation of expenses)*

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31	Amounts debited to profit and loss account in any preceding tax year which is deemed to be income under section 36(5) for this tax year	*Yes/No* *If yes, (Refer Schedule – Computation of expenses)*
32	(a) Amounts debited to the profit and loss account, to the extent disallowable as per provisions of section 37(2)(a) to 37(2)(f)	*Yes/No* *If yes, (Refer Schedule – Computation of expenses)*
	(b) Amounts disallowed under section 37(2)(a) to 37(2)(f) in any preceding tax year but allowable during the tax year	*Yes/No* *If yes, (Refer Schedule – Computation of expenses)*
33.	(a) Amount of interest not allowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) to the extent debited to profit and loss account	*Yes/No* *If yes, amount*
	(b) Amount debited to the profit and loss account, to the extent disallowable under section 37(2)(g)	*Yes/No* *If yes, amount*
	(c) Amount disallowed under section 37(2)(g) in any preceding tax year but allowable during the tax year	*Yes/No* *If yes, amount*
34.	Amount allowable as deduction under various sections	*Yes/No* *If yes, (Refer Schedule – Computation of expenses)*
E - Particulars of Prior Period		
35.	(a) Any amount of income of prior period credited to the profit and loss account	*Yes/No* *If yes, (Refer Schedule – Prior Period)*
	(b) Any amount of expenditure of prior period debited to the profit and loss account	*Yes/No* *If yes, (Refer Schedule – Prior Period)*
F - Particulars of Losses, Depreciation, and Deductions		
36.	Depreciation allowable as per the Act in respect of each asset or block of assets, as the case may be	*Yes/No* *If yes, (Refer Schedule – Losses, Depreciation and Deductions)*

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37.	(a) Any brought forward loss or depreciation allowance	*Yes/No* *If yes, (Refer Schedule – Losses, Depreciation and Deductions)*
	(b) (i) Whether a change in shareholding of the company has taken place during the tax year due to which the losses incurred prior to the tax year, cannot be allowed to be carried forward as per section 119?	*Yes/No*
	(ii) If yes, mention amount of brought forward loss that can not be allowed to carried forward	
	(c) Whether the assessee has incurred any speculation loss as per section 113(1) during the tax year?	*Yes/No* *If yes, amount*
	(d) In case of a company, whether the company is deemed to be carrying on a speculation business as per section 113(5)?	*Yes/No* *If yes, amount of speculation loss incurred during tax year, if any*
	(e) Whether the assessee has incurred any loss as per section 114 in respect of any specified business during the tax year?	*Yes/No* *If yes, amount*
38.	Any deductions admissible under Chapter VIII of the Act	*Yes/No* *If yes, (Refer Schedule – Losses, Depreciation and Deductions)*
39.	Any utilisation of MAT/AMT credit available	*Yes/No* *If yes, (Refer Schedule – Losses, Depreciation and Deductions)*
G - International Taxation		
40.	Any primary adjustment to transfer price, as per section 170(1), has been made during the tax year?	*Yes/No* *If yes, (Refer Schedule – International Taxation)*

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41.	(a) Any expenditure incurred during the tax year by way of interest etc exceeding the specified limit as per section 177(1)?	*Yes/No* *If yes, (Refer Schedule – International Taxation)*
	(b) Any interest expenditure brought forward as per section 177(5)	*Yes/No* *If yes, (Refer Schedule – International Taxation)*
	(c) Any interest expenditure carried forward as per section 177(5)	*Yes/No* *If yes, (Refer Schedule – International Taxation)*
42.	Amount debited to the profit and loss account, to the extent disallowable as per section 60	*Yes/No* *If yes, amount*
43.	Any remittances reported in Part-D of Form 145 during the tax year	*Yes/No* *If yes, (Refer Schedule – International Taxation)*
	H - Other Key Parameters	
44	Any amount not to be included as income chargeable under the head „income from other sources" as per section 92(2)(m)?	*Yes/No* *If yes, (Refer Schedule – Other Key Parameters)*
45	(a) Whether any loan, deposit or specified sum taken or accepted during the tax year in excess of limit specified in section 185(1)?	*Yes/No* *If yes, (Refer Schedule – Other Key Parameters)*
	(b) Whether there was any receipt of amount in excess of limit specified in section 186(1) during the tax year, where such receipt is otherwise than by modes specified in said section?	*Yes/No,* *If yes, (Refer Schedule – Other Key Parameters)*
	(c) Whether there was any payment of amount in excess of limit specified in section 186(1) during the tax year, where such payment is otherwise than by modes specified in said section?	*Yes/No,* *If yes, (Refer Schedule – Other Key Parameters)*
	(d) Whether there was any repayment of any loan, deposit or specified advance during the tax year, in excess of limit specified in section 188(1), where such	*Yes/No,* *If yes, (Refer Schedule – Other Key Parameters)*

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	repayment is otherwise than by modes specified in said section?	
46.	Whether the assessee is required to furnish a statement in Form No. 98 or Form No. 165 or Form No. 166 or Form No. 167?	*Yes/No* *If yes, (Refer Schedule – Other Key Parameters)*
47.	Any transactions in unquoted share	*Yes/No* *If yes, (Refer Schedule – Other Key Parameters)*
48.	Whether the assessee has paid any amount as advance or loan as per section 2(40)(e)?	*Yes/No* *If yes, (Refer Schedule – Other Key Parameters)*
I - Particulars of TDS/TCS		
49.	Furnish all Tax deduction and collection account numbers (TAN) held by the assessee	
50.	(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XIX-B of the Act	*Yes/No* *If yes- (Refer Schedule TDS/TCS)*
	(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected?	*Yes/No* *If yes- (Refer Schedule TDS/TCS)*
	(c) Whether the assessee is liable to pay interest under section 398(3)(a)?	*Yes/No* *If yes- (Refer Schedule TDS/TCS)*
51.	(a) Amount debited to the profit and loss account, to the extent disallowable under section 35(b)(i)	*Yes/No* *If yes- (Refer Schedule TDS/TCS)*
	(b) Any amount disallowed under section 35(b)(i) in any preceding tax year but allowable during the tax year	*Yes/No* *If yes- (Refer Schedule TDS/TCS)*
	(c) Amount debited to the profit and loss account, to the extent disallowable under section 35(b)(ii)	*Yes/No* *If yes- (Refer Schedule TDS/TCS)*
	(d) Any amount disallowed under section 35(b)(ii) in any preceding tax year but allowable during the tax year	*Yes/No* *If yes (Refer Schedule – TDS/TCS)*

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J - Particulars of indirect taxation		
52.	Whether the assessee is liable to pay indirect tax like excise duty, goods and service tax, GST, customs duty, etc.?	*Yes/No.* *(a) If yes, (Refer Schedule - GST)* *(b)* Furnish break-up of expenditure incurred during the year as under *(Refer Schedule - GST)*
K - Quantitative Details		
53.	(a) Whether the assessee has a trading unit	*Yes/No,* *if yes (Refer Schedule – Quantitative Details)*
	(b) Whether the assessee has a manufacturing concern	*Yes/No,* *if yes (Refer Schedule – Quantitative Details)* (i) for raw materials (ii) for finished products, by-products, and scrap

Place: Date:

Signature

Name of the Accountant: Member Registration Number:
Permanent Account Number:
Unique Document Identification Number (UDIN), if any:
Name of the proprietorship/ firm:
Firm Registration Number:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/ Street/ Block/Sector, iv. PIN/ZIP Code, v. Area/locality, vi. District, vii. State.
3. Fill „person" status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) association of persons, whether incorporated or not (vi) body of individuals, whether incorporated or not (vii) local authority (viii) artificial juridical person (ix) Government (x) Trust

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4. Fill „residential status" as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.

5. This report has to be signed by an accountant as per section 515(3)(b).

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

7. Whenever the assessee is required to furnish an audit report under any other section of the Income-tax Act, 2025, the auditor conducting the audit for the purpose of section 63, shall give due consideration to the report of such other audit while finalising this report.

8. The code for the nature of amount/receipt/repayment is as below-

9.

Sl. No.	Nature of amount or receipt or repayment	Code
(A)	(B)	(C)
(i)	Cash payment	A
(ii)	Cash receipt	B
(iii)	Payment through non-account payee cheque	C
(iv)	Receipt through non-account payee cheque	D
(v)	Transfer of asset	E
(vi)	Transfer of liability	F
(vii)	Conversion of assets	G
(viii)	Conversion of liabilities	H
(ix)	Journal entry [Debit]	I
(x)	Journal entry[Credit]	J
(xi)	Any other mode [Debit]	K
(xii)	Any other mode [Credit]	L

10. Amounts shall be in ₹, unless otherwise provided.

11. Some of the information in the Form would be pre-filled to the extent possible.

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Schedule – General Information

11. (b) Particulars of changes in members/partners or profit-sharing ratio

Sl. No	Date of change	Name of partner/ member	Permanent Account Number	Type of change	Old Profit-Sharing Ratio (%)	New Profit-Sharing Ratio (%)	Remarks
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)

12. (a) Nature of businesses / professions

Sl. No.	Code	Description
(A)	(B)	(C)

12. (b) Particulars of Change in nature of businesses/professions

Sl. No.	Nature of Change	Code	Description
(A)	(B)	(C)	(D)

12 (c) (ii) Impact of disagreement/disqualification in cost audit

Sl. No.	Particulars	Increase in Profit/ Decrease in Loss	Decrease in Profit/ Increase in Loss	Net effect	Remarks
(A)	(B)	(C)	(D)	(E)	(F)

Schedule – Accounting Information

15. (b) Particulars of Change in method of accounting

Sl. No.	Particulars	Increase in Profit/ Decrease in Loss	Decrease in Profit/ Increase in Loss	Net effect	Remarks
(A)	(B)	(C)	(D)	(E)	(F)

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16. (b) Particulars of change in method of valuation of inventory

Sl. No	Section	Increase in Profit/ Decrease in Loss	Decrease in Profit/ Increase in Loss	Net Effect	Remarks
(A)	(B)	(C)	(D)	(E)	(F)
(i)	277(1)(i)				
(ii)	277(1)(ii)				
(iii)	277(1)(iii)				
(iv)	277(1)(iv)				

17. Particulars of ICDS adjustments

ICDS	Description	Increase in Profit/Decrease in Loss (Amount)	Decrease in Profit / Increase in Loss (Amount)	Net effect (Amount)	Remarks
(A)	(B)	(C)	(D)	(E)	(F)
ICDS I	Accounting Policies				
ICDS II	Valuation of Inventories [other than the effect of change already reported in 16(b)]				
ICDS III	Construction Contracts				
ICDS IV	Revenue Recognition				
ICDS V	Tangible Fixed Assets				
ICDS VI	Changes in Foreign Exchange Rates				
ICDS VII	Governments Grants				
ICDS VIII	Securities [other than the effect of change already reported in 16(b)]				
ICDS IX	Borrowing Costs				
ICDS X	Provisions, Contingent Liabilities and Contingent Assets				
	Total				

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18. Disclosure as per ICDS

Sl. No	ICDS	Disclosure
(A)	(B)	(C)
(i)	ICDS I-Accounting Policies	
(ii)	ICDS II-Valuation of Inventories	
(iii)	ICDS III-Construction Contracts	
(iv)	ICDS IV-Revenue Recognition	
(v)	ICDS V-Tangible Fixed Assets	
(vi)	ICDS VII-Governments Grants	
(vii)	ICDS IX-Borrowing Costs	
(viii)	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	

19. Particulars of profits and gains assessable on presumptive basis

Sl. No.	Section	Profits and gains on presumptive basis
(A)	(B)	(C)

Schedule – Computation of receipt/income

20. Particulars of amounts chargeable to income-tax but not credited to profit & loss account:

Sl. No.	Section	Description	Amount not credited to profit & loss account
(A)	(B)	(C)	(D)
(i)	2(40)(e)	Deemed dividend	
(ii)	2(40)(f)	Payment on buy back of shares	
(iii)	26 [other than amount already covered in 16(b)]	Amount chargeable to income-tax	
(iv)	38	Deemed Profits and Gains	
(v)	48 read with schedule IX	Deemed profit and gains (Tea	
		Development Account etc.)	
(vi)	49 read with schedule X	Deemed profit and gains (Site Restoration Fund)	

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(vii)	92(2)(h)	Advance Forfeiture	
(viii)	92(2)(k)	Amount received from business trust	
(ix)	278(1)	Interest on compensation or enhanced compensation	
(x)	278(2)	Escalation of price or export incentive	
(xi)	277(3) read with section 2(49)(w)	Subsidy, grant etc.	
(xii)	-	Other item of income, if any	
(xiii)	-	Capital receipt, if any	

21. Particulars of amount chargeable to income-tax under section 92(2)(m) but not credited to profit & loss account:

Sl. No.	Type of Asset	Details of Asset	Name of Transferor/ Payer	PAN of transferor/ Payer	Consideration paid	Amount includible as income under section 92(2)(m)
(A)	(B)	(C)	(D)	(E)	(H)	(I)

22. Particulars of capital assets converted into stock-in-trade

Sl. No.	Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which the asset is converted into stock-in trade
(A)	(B)	(C)	(D)	(E)

23. Particulars of transfer of property below assessable value

Sl. No.	Type of Asset *(land/ building/land and building both)*	Address of the transferred property	Share in the transferred property	Consideration received or accrued	Stamp duty value	Whether provisions of section 53 or 78 applicable (sec. 53/sec. 78)
(A)	(B)	(C)	(D)	(E)	(F)	(G)

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Schedule – Computation of Expenses

27. (a) Particulars of amounts debited to the profit and loss account, to the extent disallowable under sections 29, 31 & 32, etc.

Sl. No.	Section	Description	Amount disallowable as deduction
(A)	(B)	(C)	(D)
(i)		Amount paid by assessee as employer:	
(a)	29(1)(a)	as contribution towards recognised provident fund or an approved superannuation fund	
(b)	29(1)(b) read with section 124	as contribution towards a pension scheme	
(c)	29(3)	for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution	
(ii)	32(a)	Amount paid to an employee as bonus or commission for services rendered, where such amount was otherwise payable to him as profits or dividend	
(iii)	29(2)	Provision made for payment of gratuity to the employees on their retirement or termination for any reason	
(iv)	31(1)	Provision for bad and doubtful debt	
(v)	31(2)	Amount of bad debt or part of it	
(vi)	32(b)	Interest on capital borrowed for acquisition of asset	
(vii)	32(d)	Pro rata amount of discount on a zero-coupon bond	
(viii)	32(e)	Amount carried to a special reserve created and maintained by a specified entity	
(ix)	32(h)	Marked to market loss or other expected loss	
(x)	32(i)	Expenditure bona fide incurred by a company for the purpose of promoting family planning amongst its employees	
(xi)	-	Liability of a contingent nature	

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27. (b) Particulars of amounts debited to the profit and loss account, to the extent disallowable under section 29(1)(e)

Sl. No.	Nature of Fund (ESI/PF/Others)	Amount disallowable as deduction
(A)	(B)	(C)

27 (c) Particulars of amounts debited to the profit and loss account, to the extent disallowable under section 34

Sl. No.	Description	Amount disallowable as deduction
(A)	(B)	(C)
(i)	Capital expenditure	
(ii)	Personal expenditure	
(iii)	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	
(iv)	Expenditure incurred at clubs being -	
	(a) entrance fees and subscriptions	
	(b) cost for club services and facilities used	
(v)	Expenditure incurred for -	
	(a) any purpose which is an offence under, or is prohibited by, any law in force in or outside India	
	(b) providing a benefit or perquisite as per section 34(3)(b)	
	(c) compounding an offence under any law in force in or outside India	
	(d) settling proceedings initiated in relation to contravention under any law notified by the Central Government in this behalf	
	(e) any other purpose of such nature	
(vi)	Expenditure incurred on the activities relating to corporate social responsibility as per section 135 of the Companies Act, 2013 (18 of 2013)	
	Total	

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27 (d) Particulars of amounts debited to the profit and loss account, to the extent disallowable under section 35

Sl. No.	Section	Description	Amount disallowable as deduction
(A)	(B)	(C)	(D)
(i)	35(a)	Tax paid on income, or by employer, or in any other country for which relief is eligible	
(ii)	35(b)(iii)	Payment to a provident or other fund established for the benefit of employees of the assessee	
(iii)	35(c)	Payment chargeable under the head —Salaries, payable outside India or to a non-resident	
(iv)	35(d)	Amount paid by way of royalty, license fee, etc. which is levied on or which is appropriated, direct or indirectly, from a State government undertaking by the State Government	
(v)	35(e)	Expenditure incurred by a firm in the nature of remuneration to a partner	
(vi)	35(f)	Expenditure incurred by an association of persons or a body of individuals to a member	

28. Particulars of penalty levied under any law in force in or outside India

Sl. No	Law under which penalty levied	Section	Amount of penalty
(A)	(B)	(C)	(D)

29. Particulars of payments made / payable to specified persons under section 36(3)

Sl. No	Name	Permanent Account Number	Relation with assessee	Nature of transaction	Amount debited to profit & loss account
(A)	(B)	(C)	(D)	(E)	(F)

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30. Particulars of amounts debited to the profit and loss account, to the extent disallowable under section 36(4)

Sl. No.	Date of payment	Nature of payment	Amount disallowable as deduction	Name of the payee, if available	Permanent Account Number of the payee, if available	Aadhaar number of the payee, if PAN not available
(A)	(B)	(C)	(D)	(E)	(F)	(G)

31. Particulars of amounts deemed to be income under section 36(5)

Sl. No.	Date of payment	Nature of payment	Amount	Name of the payee, if available	Permanent Account Number of the payee, if available	Aadhaar number of the payee, if PAN not available
(A)	(B)	(C)	(D)	(E)	(F)	(G)

32. (a) Particulars of amounts debited to the profit and loss account, to the extent disallowable under sections 37(2)(a) to 37(2)(f)

Sl. No.	Section	Nature of liability	Amount disallowable as deduction
(A)	(B)	(C)	(D)

32. (b) Amounts disallowed under sections 37(2)(a) to 37(2)(f) in preceding tax years and allowable during the tax year

Sl. No.	Section	Nature of liability	Amount allowable as deduction
(A)	(B)	(C)	(D)

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34. Particulars of amounts allowable as deduction under sections:

(a) Furnish particulars

Sl. No.	Section	Amount debited to P&L account	Amount of deduction allowable	Deduction allowable in excess of the amount debited to P&L account (E=D-C)
(A)	**(B)**	**(C)**	**(D)**	**(E)**
(i)	45(1)(a)(i)			
(ii)	45(1)(a)(ii)			
(iii)	45(1)(b)			
(iv)	45(2)			
(v)	45(3)(a)(i)			
(vi)	45(3)(a)(ii)			
(vii)	45(3)(b)			
(viii)	45(3)(c)			
(ix)	47(1)(a)			
(x)	47(1)(b)			
(xi)	46			
(xii)	44			
(xiii)	51			
(xiv)	52(1)[Table: Sl. No. 1]			
(xv)	52(1)[Table: Sl. No. 2]			
(xvi)	52(1)[Table: Sl. No. 3]			
(xvii)	52(1)[Table: Sl. No. 4]			
(xviii)	any other relevant section			

(b) Furnish particulars

Sl. No.	Section	Amount of deduction allowable
(A)	**(B)**	**(C)**
(i)	48 read with Schedule IX	
(ii)	49 read with Schedule X	

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Schedule – Prior Period

35. (a) Particulars of income of prior period

Sl. No.	Nature of income	Amount	Preceding tax year to which it relates to
(A)	(B)	(C)	(D)

35 (b) Particulars of expenditure of prior period

Sl. No.	Nature of expenditure	Amount of expenditure debited to profit & loss account	Preceding tax year to which it relates	Whether complete amount of such expenditure is allowable as deduction in this tax year *(Yes/No)*	If no, amount of expenditure allowable as deduction in this tax year
(A)	(B)	(C)	(D)	(E)	(F)

Schedule – Losses, Depreciation, and Deductions

36. Particulars of Depreciation allowable as per the Act:

Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)					
1	Block of assets	Plant and machinery			
2	Rate (%)	15	30	40	45
		(i)	(ii)	(iii)	(iv)
3	Written down value on the first day of tax year				
4	Additions for a period of 180 days or more in the tax year				
5	Consideration or other realization during the tax year out of 3 or 4				
6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) *(enter 0, if result is negative)*				
7	Additions for a period of less than 180 days in the tax year				
8	Consideration or other realizations during the year out of 7				
9	Amount on which depreciation at half rate to be allowed (7 – 8) *(enter 0, if result is negative)*				

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10	Depreciation on 6 at full rate				
11	Depreciation on 9 at half rate				
12	Additional depreciation, if any, on 4				
13	Additional depreciation, if any, on 7				
14	Additional depreciation relating to immediately preceding tax year on asset put to use for less than 180 days				
15	Total depreciation (10+11+12+13+14)				
16	Depreciation disallowed under section 33(3)(b) (*out of column 15*)				
17	Net aggregate depreciation (15-16)				
18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. *(out of column 17)*				
19	Expenditure incurred in connection with transfer of asset/ assets				
20	Capital gains/loss under section 74 (5 + 8 -3 - 4 -7 -19) *(enter negative only, if block ceases to exist)*				
21	Written down value on the last day of tax year (6+ 9 -15) *(enter 0, if result is negative)*				

Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction under any other section)								
1	Block of assets	Land	Building (not including land)			Furniture and fittings	Intangible assets	Ships
2	Rate (%)	Nil	5	10	40	10	25	20
		(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
3	Written down value on the first day of tax year							
4	Additions for a period of 180 days or more in the tax year							
5	Consideration or other realization							

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	during the tax year out of 3 or 4							
6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) *(enter 0, if result is negative)*							
7	Additions for a period of less than 180 days in the tax year							
8	Consideration or other realizations during the year out of 7							
9	Amount on which depreciation at half rate to be allowed (7 – 8) *(enter 0, if result is negative)*							
10	Depreciation on 6 at full rate							
11	Depreciation on 9 at half rate							
12	Total depreciation (10+11)							
13	Depreciation disallowed under section 33(3)(b) (*out of column 12*)							
14	Net aggregate depreciation (12-13)							
15	Proportionate aggregate depreciation allowable in the event of succession, amalgamation,							

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	demerger etc. *(out of column 14)*							
16	Expenditure incurred in connection with transfer of asset/ assets							
17	Capital gains/ loss under section 74 (5 + 8 -3 - 4 -7 - 16) *(enter negative only, if block ceases to exist)*							
18	Written down value on the last day of tax year (6+ 9 - 12) *(enter 0, if result is negative)*							

37. (a) Particulars of brought forward loss and depreciation allowance

Sl. No.	**Tax year**	**Nature of loss or allowance**	**Amount as returned***	**Losses/allowances not allowed under Section 200/202/203/204**	**Amount as Adjusted by withdrawal of additional depreciation on account of opting for taxation under section 202**	**Amount as assessed *(attach copy of relevant order)***	**Remarks**
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)

*If the assessed depreciation or loss is less and no appeal pending, then take assessed depreciation or loss.

38. Particulars of deductions admissible under Chapter VIII of the Act

Section under which deduction is admissible	**Amount admissible**
(A)	(B)

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39. Particulars of utilization of MAT/AMT credit

Sl. No.	Tax year	Gross MAT/ AMT credit*	Set-off in earlier years	Balance brought-forward	MAT/AMT credit utilized during the tax year	Balance MAT/AMT credit carried forward	Remarks
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)

* Lower of credit as per Form 66 or 67 and assessed credit (if no appeal is pending)

Schedule – International Taxation

40. Particulars of primary adjustment

Sl. No.	Clause under which primary adjustment made	Amount	Whether excess money is required to be repatriated as per section 170(2)? *(Yes/ No)*	If yes, whether such excess money has been repatriated within the prescribed time *(Yes/No)*	If no, imputed interest income on such excess money	Expected date of repatriation of money
(A)	(B)	(C)	(D)	(E)	(F)	(G)

41. (a) Particulars of expenditure exceeding threshold

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the tax year	Amount of expenditure by way of interest or of similar nature which exceeds 30% of EBITDA
(A)	(B)	(C)

41. (b) Particulars of interest expenditure brought forward

Tax Year	Amount
(A)	(B)

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41. (c) Particulars of interest expenditure carried forward

Tax Year	Amount
(A)	(B)

43. Particulars of remittances reported in Part-D of Form No. 145 during the tax year

Sl. No.	Nature of remittance	Total number of transactions for such remittances	Total amount of remittances	Amount not chargeable to tax out of amount mentioned in (D)	Amount chargeable to tax out of amount mentioned in (D)
(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**

Schedule – Other Key Parameters

44. Particulars of amounts not includible as income under section 92(2)(m)

Sl. No.	Type of Asset	Details of Asset	Name of Transferor/ Payer	PAN of transferor/ Payer	Relationship with assessee	Nature of transaction	Consideration paid	Amount not includible under section 92(2)(m)	Reason
(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**	**(H)**	**(I)**	**(J)**

45. (a) Particulars of all loan/deposit/specified sum accepted or taken in excess of limit under section 185(1)

Sl. No.	Nature of transaction *(Loan/Deposit/ Specified sum)*	Name of payer	Permanent Account Number of payer	Aadhaar number of payer *(if available)*	Amount taken or accepted	Whether accepted through modes as per section 185(1) *(Yes/No)*	Whether squared up during the year *(Yes/No)*	Maximum amount outstanding at any time during the tax year	Code of the nature of transaction *(refer Note 8)*
(A)	(B)	(C)	(D)	(E)	(F)	(G)		(H)	(J)

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45. (b) Particulars of receipt in excess of limit specified in section 186 where such receipt is otherwise than by modes specified in said section

Sl. No.	Name of payer	Permanent Account Number of payer	Aadhaar number of Payer *(if available)*	Nature of transaction	Amount of receipt	Date of receipt	Code of the nature of such transaction *(refer Note 8)*
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)

45. (c) Particulars of payment in excess of limit specified in section 186 where such payment is otherwise than by modes specified in said section

Sl. No.	Name of payee	Permanent Account Number of payee	Aadhaar number of payee *(if available)*	Nature of transaction	Amount of payment	Date of payment	Code of the nature of such transaction *(refer Note 8)*
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)

45. (d) Particulars of repayment of loan/deposit/specified advance in excess of limit specified in section 188 where such repayment is otherwise than by modes specified in said section

Sl. No.	Nature of repayment *(Loan/Deposit/ Specified advance)*	Name of payee	Permanent Account Number of payee	Aadhaar number of payee *(if available)*	Amount of repayment (in ₹)	Maximum amount outstanding at any time during the tax year	Code of the nature of such transaction *(refer Note 8)*
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(I)

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46. Particulars of SFT reporting requirements

Income-tax Department Reporting Entity Identification Number	Type of Form *(98/165/166/167)*	Due date for furnishing	Whether form furnished as on date of audit	Date of furnishing if furnished	Total number of transactions reported	Total number of transactions not reported	Total Amount of transaction not reported
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)

47. Particulars of transactions in unquoted shares

Sl. No	Type of transaction *[acquisition/ transfer]*	Name of the company which issued unquoted shares	Permanent Account Number of such company	Date of acquisition/ transfer	Number of shares acquired/ transferred	Face value per share (Amount)
(A)	(B)	(C)	(D)	(E)	(F)	(G)

Book value per share (Amount)	Fair market value per share (Amount)	Total cost of acquisition/ Total consideration received (Amount)	Amount chargeable to income-tax under section 92(2)(m), if any *(applicable in case of acquisition)* (Amount)	Deemed full value of consideration under section 79, if any *(applicable in case of transfer)* (Amount)	Amount chargeable to tax under the head —Capital Gains‖, if any *(applicable in case of transfer)* (Amount)
(H)	(I)	(J)	(K)	(L)	(M)

48. Particulars of payment of loan or advance as per section 2(40)(e)

Sl. No.	Name of the recipient	PAN of the recipient	Date of payment	Amount paid
(A)	(B)	(C)	(D)	(E)

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Schedule – TDS/TCS

50. (a) Particulars of transactions on which TDS/TCS required to be made

TAN	Section	Nature of payment/ receipt	Total Amount of payment or receipt	Total amount on which tax was required to be deducted or collected out of amount mentioned in column (D)	Total amount on which tax was deducted or collected at the rate as per provisions of Chapter XIX-B of the Act out of column (E)	amount of tax deducted or collected out of column (F)	Total amount on which tax was deducted or collected at a rate less than the rate as per provisions of Chapter XIX-B of the Act out of column (G)	Amount of tax deducted or collected on column (H)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of columns (F) and (H)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)

50. (b) Particulars of statement of tax deducted or collected

TAN	Type of Form	Due date for furnishing statement	Date of furnishing statement	Total number of transactions reported*	Total number of transactions not reported*	Amount in relation to transactions not reported*
(A)	(B)	(C)	(D)	(E)	(F)	(G)

(* Latest after filing of correction statement)

50. (c) Particulars of interest payable

TAN	Amount of interest payable under section 398(3)(a)	Amount paid out of column (B)	Date of payment
(A)	(B)	(C)	(D)

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51. (a) Amount debited to the profit and loss account, to the extent disallowable under section 35(b)(i)

Sl. No	**Nature of violation** *[non-deduction/ Short deduction/ non-payment of tax deducted on or before the due date specified in section 263(1)]*	**Nature of expenditure**	**Name of payee**	**Permanent Account Number of payee**	**Amount**	**Disallowable amount** *[30% of (F)]*
(A)	(B)	(C)	(D)	(E)	(F)	(G)
						Total

51. (b) Any amount disallowed under section 35(b)(i) in any preceding tax year but allowable during the tax year

Sl. No.	**Nature of expenditure**	**Preceding tax year(s) the amount of which is allowable during the tax year**	**Amount in the preceding tax year(s) which was disallowed and is allowable during the tax year**	**Amount allowable during the tax year**
(A)	(B)	(C)	(D)	(E)

51. (c) Amount debited to the profit and loss account, to the extent disallowable under section 35(b)(ii):

Sl. No.	**Nature of violation** *[non-deduction/Short deduction/non-payment of tax deducted on or before the due date specified in section 263(1)]*	**Nature of expenditure**	**Name of payee**	**Permanent Account Number of payee**	**Amount**	**Disallowable amount** *[100% of (F)]*
(A)	(B)	(C)	(D)	(E)	(F)	(G)
						Total

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51. (d) Any amount disallowed under section 35(b)(ii) in any preceding tax year but allowable during the tax year

Sl. No.	Nature of expenditure	Preceding tax year(s) the amount of which is allowable during the tax year	Amount in the preceding tax year(s) which was disallowed and is allowable during the tax year	Amount allowable during the tax year
(A)	(B)	(C)	(D)	(E)
				Total

Schedule - GST

52. (a) Particulars of registration/identification numbers

Sl. No.	Type	Registration/Identification Number
(A)	(B)	(C)

52. (b) Particulars of expenditure incurred

Particulars	Amount
(A)	(B)
Expenditure relating to entities registered under GST	
Expenditure relating to entities not registered under GST	
Expenditure relating to goods or services exempt from GST	

Schedule – Quantitative Details

53. (a) Particulars of principal items of goods for trading unit

Sl. No	Descrip-tion of traded good	Unit Name	Opening Stock		Purchases		Sales		Closing stock		Shortage/ excess, if any	
			Quan-tity	Value	Quan-tity	Value	Quan-tity	Value	Quan-tity	Value	Quan-tity	Value
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)

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53. (b) (i) Particulars of principal items of goods (raw materials) for manufacturing unit

Sl. No	Descri-ption of princi-pal items	Unit Name	Opening Stock		Purchases during the tax year		Consump-tion during the tax year		Sales during the tax year		Closing stock		Yield of finished products	Percen-tage of yield	Shortage/ excess, if any	
			Quan-tity	Val-ue	Quan-tity	Val-ue	Quan-tity	Val-ue	Quan-tity	Val-ue	Quan-tity	Val-ue			Quan-tity	Val-ue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)

53. (b) (ii) Particulars of principal items of goods (finished products, by-products and scrap) for manufacturing unit

Sl. No	Description of principal item	Unit Name	Opening Stock		Purchases during the tax year		Quantity manufactured during the tax year		Sales during the tax year		Closing stock		Shortage/excess, if any	
			Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)

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