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AUDIT REPORTS AND ACCOUNTANT'S REPORT

Report and Return of Income

November 23, 2010

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AUDIT REPORTS AND ACCOUNTANT'S REPORT

AUDIT REPORTS UNDER THE INCOME-TAX ACT
(To be furnished along with the Return of Income)

Section	Rule	For Whom	In Form No.
10(23C)	16CC	Fund, trust, institutions, university, educational institution, hospital or medical institution	10BB
12A(b)	17B	Public charitable or religious Trusts or Institutions whose income exceeds Rs. 150,000 before exemption.	10B
33AB(2)	5AC	Assessees growing and manufacturing tea or coffee or rubber, claiming deduction in respect of special deposits made u/s. 33AB(1)	3AC
33ABA(2)	5AD	Assessees claiming deduction in respect of Deposits under Site Restoration Fund Account/Scheme.	3AD
35D(4)	6AB	Assessees other than Cos. or Co-op. Societies claiming amortisation of certain preliminary expenses.	3AE
35E(6)	–do–	Assessees other than Cos. or Co-op. Societies claiming deduction for expenditure on prospecting etc. of certain minerals.	3AE
44AB	6G	Assessees carrying on business/profession whose Turnover/Gross Receipts exceeds Rs. 40 lakhs (Rs. 10 lakhs for profession) or profit & gains are deemed to be u/ss. 44AD/44AE/44AF and assessee has claimed lower profits than specified in those sections.	3CA, 3CB, 3CD
44DA	6GA	Special provisions for computing income by way of Royalties, etc. in case of Non-residents	3CE
80-I(7)/80-IA(7/	18BBB	Assessees having an industrial undertaking or an enterprise for Infrastructure Facility, Telecommunication Services, Industrial	10CCB
80-IB/80-IC		Park or Power etc. and special provision in respect of certain undertakings or enterprises in certain special category status.	

80-ID(3)(iv)	18DE	Assessees claiming deduction in respect of profit & gains from business of hotels & convention centre in specified areas	10CCBBA
80-IB(11B)	18DD	Assessees having an undertaking deriving profits from business of operating and maintaining a hospital in a rural area	10CCBC
80-IB(7A)&(7B)	18DB/DC	Assessees claiming deduction in respect of business of owning and operating a multiplex theatre or a convention centre	10CCBA/10CCBB
115VW(ii)	11T	Companies engaged in the business of operating qualifying ships and who have opted for Tonnage tax scheme	66
142(2A)	14A	Special audit at the instance of the Assessing Officer.	6B

ACCOUNTANT'S REPORTS UNDER THE INCOME-TAX ACT
(To be furnished along with the Return of Income)

Section	Rule	For Whom	In Form No.
10A(5)	16D	Assessee claiming deduction in respect of newly established undertakings in Free Trade Zones EPZ, SEZ, STP, etc.	56F
10B(5)	16E	Assessee claiming deduction in respect of newly established EOUs	56G
10BA(5)	16F	Assessee claiming deduction in respect of profits from export of eligible articles or things, [hand made articles or things made of wood as the main raw material.]	56H
50B(3)	6H	In case of slump sale, for computation of Net Worth of the Undertaking/Division.	3CEA
72(A)(2)(iii)	9C	Assessee being amalgamated company – regarding compliance with prescribed conditions.	62
80-IA(6)	18BBE	Assessee claiming deduction in respect of profits of housing or other activity which is integral part of Highway project.	10CCC
80LA	19AE	Scheduled bank which owns an offshore banking unit in Special Economic Zone	10CCF
80-IB(11C)	18DDA	Assessee claiming deduction from profits & gains from operating and maintaining a hospital located anywhere in India	10CCBD
80JJAA(2)	19AB	Assessee claiming deduction in respect of employment of new workmen.	10DA
92E	10E	Relating to International Transactions and particulars thereof.	3CEB
115JB	40B	Company assessees to which provisions of section 115JB applies	29B