S.No	Fiscal Laws
1	Name of the Assessee
2	Address
3	PAN
4	Registration number under various Acts
5	Status
6	Previous year from……. To………
7	Assessment year
8	Indicate the relevent clause of Section 44AB under which audit has been conducted
9	Profit sharing ratio and changes if any
10	Nature of business or profession and changes if any
11	Books of Aaccounts and List of Accounts
12	Tax under presumptive basis. If yes, indicate the amount and the relevant section
13	a,b,c) Method of accounting and changes if any, effect of changes d) Adjustment made to Statement of P&L for complying **ICDS** e) Effect of Increase/Decrease in Net Profit under each ICDS f) Disclosure asper ICDS
14	Method of valuation of closing stock employed in the previous year and Deviations if any
15	Give the following particulars of the capital asset converted into stock-in trade
16	Amounts **not credited** to the profit and loss account, being, - (a) the items falling within the scope of section 28; (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; (d) any other item of income; (e) capital receipt, if any.
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.
18	Depreciation
19	Amounts admissible under diff sections:
20	Any sum paid to an EE as bonus or commission and Details of contributions received from EE's
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
21 (b)	Amounts inadmissible under section 40(a)
21 (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;
21 (d)	Disallowance/deemed income under section 40A(3) AND (3A):
21 (e)	provision for payment of gratuity not allowable under section 40A(7)
21(f)	any sum paid by the assessee as an employer not allowable under section 40A(9)
21 (g)	Particulars of any liability of a contingent nature
21 (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
21 (i)	amount inadmissible under the proviso to section 36(1)(iii)
22	Amount of interest inadmissible under section 23 of the MSMED Act, 2006
23	Particulars of payments made to persons specified under section 40A(2)(b).
24	Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.
25	Any amount of profit chargeable to tax under section 41 and computation thereof.

26	In respect of any sum referred to in clause (a),(b), (c), (d), (e) or (f) of section 43B, the liability for which
27 (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.
27 (b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.
28	Assessee has received any property, being share of aCHC, without consideration or for inadequate consideration as referred to in section **56(2)(viia)**, if yes, please furnish the details of the same.
29	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.
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**]
31(a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section **269SS** taken or accepted
31(b)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section **269T**
31(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
32(a)	Details of brought forward loss or depreciation allowance, to the extent available
32(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.
32(c)	Whether the assessee has incurred any **speculation loss** referred to in section 73
32(d)	whether the assessee has incurred any **specified loss** referred to in section 73A
32(e)	whether the company is deemed to be carrying on a speculation business under section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.
33	Section-wise details of deductions, if any, admissible under Chp VIA or III (Sec 10A, 10AA).
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. (b) whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details. (c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish.
35	(a) In the case of a trading concern, give quantitative details of principal items of goods traded (b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products
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
37	Whether any cost audit was carried out
38	Whether any audit was conducted under the Central Excise Act, 1944
39	Whether any audit was conducted under section 72A of the 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.
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year
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 alongwith details of relevant proceedings.