Ceiling Limit on Number of Audits a CA can do:-

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1. Tax Audits:-

Max- 60 Excluding Presumptive taxation scheme audits

Source:- Council Guidelines No. 1-CA(7)/02/2008 dated 8th August, 2008 as contained in Appendix No. (34) to the Chartered Accountants Act, 1949: ICAI Announcement dt. 23 Aug. 2018

2. Statutory Audits:-

(a) Under Companies Act 2013 - Max- 20 Companies Except One Person company, Dormant, Small Companies (Pvt companies which have Paid up capital less than or equal to 50 Lacs Rupees) & private companies having paid-up share capital <100 Crore Rupees.

Source:- Section 141(3)(g) of Companies Act 2013- notification dated 05/06/2015

(b) Under ICAI Act:- Total 30 Companies including all companies.

Conclusion:- Total 30 companies (subject to total number of 20 companies which are public companies or private companies (paidup capital max 100 cr)

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