

CHECK LIST FOR TAX AUDIT



GENERAL

1. TALLY BACK UP DATA FOR FY 2012-13 & ENTRIES UPTO AS ON DATE.
2. LAST YEAR TAX AUDIT REPORT WITH COMMENTS
3. NOC OF LAST YEAR C.A.
4. CANCELLED CHEQUE : A/C NO., IFSC CODE
5. LOGIN ID & PASSWORD ON I.T. RETURN EFILING WEBSITE
6. BALANCE SHEET , P&L AND ALL SCHEDULES OF ENTITY / CO.
7. PAN CARD XEROX COPY OF ENTITY / CO.
8. AUTHORISED PARTNER/DIRECTOR PAN NO
9. APPLY FOR DSC OF AUTHORISED PARTNER / DIRECTOR IF IT EXPIRED WITH 1 PHOTO, 1 SELF ATTESTED INDENTITY PROOF, 1 SELF ATTESTED ADDRESS PROOF



BALANCE SHEET

10. LEDGER OF RESERVES & SURPLUS IN DETAIL
11. LEDGER OF UNSECURED LOAN IN OPENING + RECEIPTS – PAYMENTS = CLOSING FORMAT WITH PAN NO U/S 269SS & 269T
12. CERTIFICATE U/S 269SS & 269T FOR NO LOAN TAKEN/PAID IN CASH
13. SUNDRY CREDITORS BREAK UP : MORE THAN 1 YEAR & OTHERS
14. LEDGER OF PROVISIONS IN DETAIL WITH XEROX COPY OF VAT, CST, SERVICE TAX, ESIC, PF, TDS PAID CHALLAN AFTER 31/03/2013.
15. DEPRECIATION SHCEDULE IN PRESCRIBED FORMAT AS PER INCOME TAX ACT, 1961 WITH PURCHASE DATE IF ADDITION & SALE DATE IF DELETION
16. SUNDRY DEBTORS BREAK UP : MORE THAN 6 MONTHS & OTHERS
17. STOCK STATEMENT IN DETAIL BREAKUP OF RAW MATERIAL, WORK IN PROGRESS & FINISHED GOODS
18. QUANTITATIVE DETAILS OF ABOVE STOCK STATEMENT IN RW, WIP & FG



PROFIT & LOSS

19. EMPLOYEES PAYMENT TO BONUS OR COMMISSION MONTHWISE STATEMENT U/S 36(1)(ii)
20. EMPLOYEES CONTRIBUTION TO EPF & ESIC MONTHWISE STATEMENT U/S 36(1)(va)
21. CAPITAL EXPENDITURE & PERSONAL EXPENDITURE (i.e. DONATION) ARE DISALLOWED U/S 37 IF ANY
22. EXPENDITURE DISALLOWED U/S 40a IF ANY(i.e. INCOME TAX, WEALTH TAX)
23. EXPENDITURE DISALLOWED U/S 40b IF ANY (i.e. P. CAPITAL INTEREST, P. SALARY)
24. PAYMENT TO RELATIVES U/S 40A(2)(b)
25. CASH PAYMENT EXCEEDING RS. 20,000/- U/S 40A(3)
26. CERTIFICATE U/S 40A (3) FOR NO CASH PAYMENT EXCEEDING RS. 20,000/-



OTHERS

27. ADVANCE TAX CHALLAN
28. TDS CERTIFICATES SAME AS 26AS STATEMENT
29. TDS AMOUNT IN BALANCE SHEET SAME AS 26AS STATEMENT
30. SELF ASSESSMENT TAX CHALLAN
31. FOR CAPITAL GAIN : SALE & PURCHASE DATE FOR COST OF ACQUISITION IF ANY
32. PROOF FOR DEDUCTION U/C VI A (i.e. 80C, 80D etc.)
33. 80 G DEDUCTION RECEIPT WITH PAN NO
34. APPLICABILITY OF COST AUDIT & EXCISE AUDIT IF ANY