CHANGES OR ADDITION IN FORM 3CD WITH COMPARISON

Clause 1 to 3 are same.

Clause 4
New Addition in Form: ***Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc. if yes, please furnish the registration number or any other identification number allotted for the same***
Old : *Clause 4 was for* **Status** : *Now status clause is **clause 5** in new form.*

Clause 5
New : *Status*
Old : *Clause 5 was for* **Previous year ended :** *Now Previous year ended clause is **clause 6** in new form.*

Clause 6
New : *Previous year*
Old : *Clause 6 was for* **Assessment year :** *Now Assessment year clause is **clause 7** in new form.*

Clause 7
New : *Assessment year*
Old : *There was sub Clause* **7(a) & 7(b).** *: Now Clause 7(a) & (b) is **clause 9(a) & (b)** in new form.*

Clause 8
New Addition in Form: ***Indicate the relevant clause of section 44AB under which the audit has been conducted.***
Old: *There was sub Clause* ***8*(a) & 8(b).** : *Now Clause 8(a) & (b) is **clause 10(a) & (b)** in new form.*

Clause 9 (a) & (b)
New: *Same as Clause 7(a) & (b) in old form.*
Old : There was sub clause ***9(a),(b) &(c).*** : *Now Clause 9(a), (b) & (c) is* ***clause 11(a), (b) & (c)*** *in new form* ***with changes(addition) in some words 11(b),(c).***

Clause 10 (a) & (b)
New: *Same as Clause 8(a) & (b) in old form.*
Old: *Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44AE,44AF, 44B, 44BB, 44BBA, 44BBB or any other relevant section). : Now Clause 10 is* ***clause 12 with changes(addition) in some words.***

Clause 11 (a),(b) & (c)
New : *11(a): Same as Clause 9(a) in old form.* *11(b): List of books of account maintained* ***and the address at which the books of accounts are kept.*** *(In case books of account are maintained in a computer system, mention the books of account generated by such computer system.* ***If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.*** *)* *11(c) : List of books of account* ***and nature of relevant documents*** *examined.*
Old: *There was sub Clause* ***11(a),(b),(c) & (d). :*** *Now Clause 11(a),(b),(c) & (d) is clause* ***13(a),(b),(c) & (d)*** *in new form.*

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Clause 12
New: *Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB,* ***Chapter XII-G, First Schedule*** *or any other relevant section.)*
Old: *There was sub Clause* ***12(a) & (b). :*** *Now Clause 12(a) & (b) is* ***clause 14(a) & (b)*** *in new form.*

Clause 13 (a),(b),(c) & (d)
New: *Same as Clause 11(a), (b), (c) & (d) in old form.*
Old: *There was sub Clause **13*****(a), (b), (c), (d) & (e).** : *Now Clause 13(a),(b),(c),(d) & (e) is **clause 16(a),(b),(c), (d) & (e)** in new form.*

Clause 14(a) & (b)
New: *Same as Clause 12(a) & (b) in old form.*
Old: *There was sub Clause **14*****(a),(b),(c),(d),(e) & (f).**(Depreciation) : *Now clause 14(a),(b),(c),(d),(e) & (f) is **clause 18(a),(b),(c),(d),(e) & (f)** in new form.*

Clause 15(a), (b), (c) & (d)
New: *Same as Clause 12A in old form.*
Old: *There was sub Clause **15*****(a) & (b).** : Now clause 15(a) & (b) **is clause 19 with some changes (addition) & (deduction).**

Clause 16(a), (b), (c), (d) & (e)
New: *Same as Clause 13(a), (b), (c), (d) & (e) in old form.*
Old: *There was sub Clause **16*****(a) & (b). :** *Now clause 16(a) & (b) is **clause 20(a) & (b)*** **with some changes (deduction) in clause 20(b).**

Clause 17
New Addition in Form: ***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: for table see new form***
Old: *There was sub Clause **17*****(a) to (m).** : *Now clause 17(a) to (m) is **clause 21(a) to (i)*** **with some changes (addition).**

Clause 18(a) to (f) Depreciation
New : *Same as Clause 14(a) to (f) in old form.*
Old: *Particulars of payments made to persons specified under section 40A(2)(b). : Now clause 18 is **clause 23** in new form.*

Clause 19
New: *Same as Clause 15(a) in old form other then following:* New Addition in Form: ***Section* 32AC, 35 with sub section, 35AD, 35CCC, 35CCD,** ***Deduction: Section* 33AC**
Old: *Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC. Now clause 19 is **clause 24** in new form*

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Clause 20(a) & (b)
New: *Clause 20(a) is same as clause 16(a) in old form.* Clause 20(b): **Details of contributions received from employees for various funds as referred to in section 36(1)(va): some words deducted from old clause.**
Old: *Any amount of profit chargeable to tax under section 41 and computation thereof. : Now clause 20 is **clause 25** in new form.*

Clause 21 (a) to (i)

New:

- *Clause 17(a) to (e) in old form are **merged in 21(a)** in new form.*
- *Clause 17(f) in old form are classified **as clause 21(b)** in new form. And **Clause 21(b) further classified as sub clause (i) to (viii) in new form.***
- *Clause 17(g) in old form is **clause 21(c)** in new form.*
- *Clause 17(h) (A) & (B) in old form is now **clause 21(d) (A) & (B)** in new form. And **also now we cannot take certificate of it," like certificate of clause17(h)" in new Form.***
- *Clause 17(i) in old form is now **clause 21(e)** in new form.*
- *Clause 17(j) in old form is now **clause 21(f)** in new form.*
- *Clause 17(k) in old form is now **clause 21(g)** in new form.*
- *Clause 17(l) in old form is now **clause 21(h)** in new form.*
- *Clause 17(m) in old form is now **clause 21(i)** in new form.*

Old:
*There was sub clause **21(i)(A) & 21(i)(B)**. : Now clause 21(i)(A) & 21(i)(B) is clause **26(A) & 26(B**) in new form.*

Clause 22

New:
Same as Clause 17A in old form.

Old:
*There was sub clause **22(a) & (b)**. : Now clause 22(a) & (b) is clause **27(a) & (b)** in new form.*

Clause 23

New:
Same as Clause 18 in old form.

Old:
*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]. : Now clause 23 is **clause 30** in new form.*

Clause 24

New:
Same as Clause 19 in old form.

Old:
*There was sub clause 24(a), (b), (c) in old form. : Now clause 24(a), (b) & (c) is **clause 31(a), (b) & (c) with changes in clause 31(c) compare to clause 24(c).***

Clause 25
New: *Same as Clause 20 in old form.*
Old: *There was sub clause 25 (a) & (b) in old form. : Now clause 25(a) & (b) is **clause 32(a) & (b) with addition to three new sub clause 32(c), (d) & (e)** in new form.*

Clause 26(A) & (B)
New: *Same as Clause 21(i)(A) & 21(i)(B) in old form.*
Old: *Section-wise details of deductions, if any, admissible under Chapter VIA.: Now clause 26 is **clause 33 with addition of some word** in new form.*

Clause 27(a) & (b)
New: *Same as Clause 22(a) & (b) in old form.*
Old: *There are sub clause 27(a) & (b). : Now clause 27(a) is **clause 34(a) with detail item furnish with this clause. And** clause 27(b) is **removed in that place clause 34(b) & 34(c) is added** in new form.*

Clause 28
New Addition in Form: ***Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same.***
Old: *There was sub clause 28(a) & (b). : Now clause 28(a) & (b) is **clause 35(a) & (b)** in new form.*

Clause 29
New Addition in Form: ***Whether during the previous year the 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.***
Old: *In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:- (a) to (c). : Now clause 29 is **clause 36 with two new addition** in new form.*

Clause 30
New: *Same as Clause 23 in old form.*
Old: *Whether any cost audit was carried out, if yes, enclose a copy of the report of such audit [See section 139(9)]. : Now clause 30 is **clause 37 with some addition** in new form.*

Clause 31(a), (b) & (c)
New: *Clause 31(a) & (b) in new form are same as clause 24(a) & (b) in old form.* ***Clause 31(c) we cannot take certificate from assessee "like certificate of clause 24(c)" in new form.***
Old: *Whether any audit was conducted under the Central Excise Act, 1944, if yes, enclose a copy of the report of such audit. : Now clause 31 is **clause 38 with some addition** in new form*

Wherever word "modified**" value added tax" used in old form is changed to word **"central"** value added tax" in new form.*

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Clause 32 (a) to (e)
New: *Clause 32(a) & (b) in new form are same as clause 25(a) & (b) in old form.*
New Addition in Form: ***Clause 32(c): Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.*** ***Clause 32(d): whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.*** ***Clause 32(e): In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.***
Old: *Accounting Ratio. : Now clause 32 is **clause 40 with addition** in new form.*

Clause 33
New: *Section-wise details of deductions, if any, admissible under Chapter VIA **or Chapter III (Section 10A, Section 10AA).***

Clause 34(a) to (c)
New: *Clause 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: (**Detailed of all TDS and TCS entry)***
New Addition in Form: ***Clause 34(b): whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details(Detail of TDS & TCS Return)*** ***Clause 34(c): whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:***

Clause 35(a) & (b)
New: *Same as Clause 28(a) & (b) in old form.*

Clause 36 Point (a to e)
New: *Point (a,d,c) is same as old form.*
New Addition in Form: **Point b: amount of reduction as referred to in section 115-O(1A)(i);** **Point c: amount of reduction as referred to in section 115-O(1A)(ii);**

Clause 37
New: *Whether any cost audit was carried out, if yes,*
New Addition in Form: ***give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.***

Clause 38
New: *Whether any audit was conducted under the Central Excise Act, 1944, if yes,*
New Addition in Form: ***give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor***

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Clause 39
New Addition in Form: ***Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, 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.***

Clause 40
New Addition in Form: ***Item No. 1 & details of preceding previous year.*** *And all other item in clause 32 in old form are same in new form.*

Clause 41
New Addition in Form: ***Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Incometax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.***