Form 3CD revised on 20 July 2018 applicable w.e.f. 20 Aug. 2018. The CBDT has notified the Income-tax (8th Amendment) Rules, 2018 making substantial changes in the Format of Tax Audit Report (Form 3CD), whereby new/ revised reporting requirements relating to GST, SFT, Cash Transactions, Transfer Pricing, etc. have been prescribed, applicable w.e.f. 20 Aug. 2018. However, it may be noted that subsequently the CBDT has partly deferred implementation of revised Form 3CD upto 31 March 2019: CBDT defers Clause 30C and 44 of Revised Form 3CD upto 31 March 2019.

Summarised details of amendments made in Form 3CD, notified on 20 July 2018:

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| **Sl.** | **3CD Point No.** | **Remarks** |
| 1 | 4 (amended) | GSTIN to be mentioned. |
| 2 | 19 (amended) | Allowances under Section 32AD to be reported (Addl  Depreciation, Inv. Allowance, etc.) |
| 3 | 24 (amended) | Deemed gains u/s 32AD to be reported. |
| 4 | 26 (amended) | Reporting of any sum payable to Railways u/s 43B(g) which is not allowable as deduction for non-payment. |
| 5 | 29A (new) | Reporting of amount chargeable u/s 56(2)(ix) as ‘income from other sources’ |
| 6 | 29B (new) | Reporting of amount chargeable u/s 56(2)(x) as ‘income from other sources’ |
| 7 | 30A (new) | Reporting details of Primary Adjustments to Transfer Price u/s 92CE(1) |
| 8 | 30B (new) | Reporting details of interest expenditure incurred exceeding one crore rupees as referred u/s  94B(1) |
| 9 | 30C (new) | Reporting details of impermissible avoidance arrangements, as referred to in section 96 |
| 10 | 31(ba), 31(bb), 31(bc), 31(bd) (new) | Reporting details of each cash receipt or payment in excess of the limit specified u/s 269ST |
| 11 | 31(c), 31(d), 31(e) (amended) | Clauses amended. |
| 12 | 34(b) (amended) | Reporting details of transactions not disclosed in TDS/ TCS Returns |
| 13 | 36A (new) | Reporting details of any dividend receipts u/s 2(22)(e) |
| 14 | 42 (new) | Reporting details of transactions not disclosed/ specified in Form No. 61/ 61A/ 61B |
| 15 | 43 (new) | Reporting whether assessee or its parent entity or alternate reporting entity is liable to furnish the report (CbCR) u/s 286(2) |
| 16 | 44 (new) | Reporting Break-up of total expenditure into expenditure with registered or not registered entities under the GST |

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| **FORM NO.3CD**  [See rule6G(2)]  Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961  **PART - A** | | | |
| 1 | Name of the assessee | *:* | *Name of the branch/office with C.O. Code Number* |
| 2 | Address | *:* | *Address of the branch* |
| 3 | Permanent Account Number (PAN) | *:* | *Specify the PAN of the bank* |
| 4 | 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 | *:* | *Specify the relevant registration number of the bank* |
| 5 | Status | *:* | *Domestic Company* |
| 6 | Previous year | **:** | **01-Apr-2018 to 31-Mar-2019** |
| 7 | Assessment year | **:** | **2019-20** |
| 8 | Indicate the relevant clause of section 44AB under which the audit has been conducted | **:** | **44AB(a)** |

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| **PART – B** | | |
| 9 | (a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. | *Not Applicable* |
|  | (b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such  change. | *Not Applicable* |
| 10 | (a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession). | *Banking as per Section 6 of the Banking Regulation Act, 1949.* |
|  | (b) If there is any change in the nature of business or profession, the particulars of such change. | *There is no change in the nature of business.* |
| 11 | (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. | *No.* |
|  | (b) List of books of account maintained and the address at which the books of account 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 account are not kept at one location, please furnish the addresses of locations along with the details of books of account maintained at each location.) | *As of 31.03.2016*  *The branch/office is computerized having Core Banking Solution Platform and the books of accounts are generated by computer system.* |
|  | (c) List of books of account and nature of relevant documents examined. | *As above* |
| 12 | 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, Chapter XII-G, First Schedule or any other relevant section.) | *No* |

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| --- | --- | --- | --- | --- | --- |
| 13 | (a) Method of accounting employed in the previous year. | | | | *Mercantile system* |
|  | (b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. | | | | *Dealt at Head Office.* |
|  | (c) If answer to (b) above is in the affirmative, give details of such  change, and the effect thereof on the profit or loss.   |  |  |  |  | | --- | --- | --- | --- | | Serial number | Particulars | Increase in profit  (`) | Decrease in  profit (`) | |  |  |  |  | | | | | *Dealt at Head Office.* |
|  | (d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified | | | |  |
|  | (e) If answer to (d) above is in the affirmative, give details of such adjustments:   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | ICDS |  | Increase in Profit (Rs.) | Decrease in Profit (Rs.) | Net Effect (Rs.) |  | | ICDS I | Accounting Policies |  |  |  |  | | ICDS II | Valuation of Inventories |  |  |  |  | | ICDS III | Construction Contracts |  |  |  |  | | ICDS IV | Revenue Recognition |  |  |  |  | | ICDS V | Tangible Fixed Assets |  |  |  |  | | ICDS VI | Changes in Foreign Exchange Rates |  |  |  |  | | ICDS VII | Governments Grants |  |  |  |  | | ICDS VIII | Securities |  |  |  |  | | ICDS IX | Borrowing Costs |  |  |  |  | | ICDS X | Provisions, Contingent Liabilities and contingent assets |  |  |  |  | | **Total** |  |  |  |  |  | | | | |  |
|  | (f) Disclosure as per ICDS: | | |  |  |
| |  |  | | --- | --- | | i) | ICDS-I Accounting Policies | | ii) | ICDS-II Valuation of Inventories |  | | | iii) | ICDS-III Construction Contracts | | iv) | ICDS-IV Revenue Recognition |  | | | v) | ICDS-V Tangible Fixed Assets | | vi) | ICDS-VII Governments Grants |  | | vii) | ICDS-IX Borrowing Costs | | viii) | ICDS-X Provisions, Contingent Liabilities and contingent assets |  | | | | | |
| 14. | (a) Method of valuation of closing stock employed in the previous year | | | |  |
|  | (b) In case of deviation from the method of valuation prescribed under section 145A,  and the effect thereof on the profit or loss, please furnish:   |  |  |  |  | | --- | --- | --- | --- | | Serial number | Particulars | Increase in profit  (`) | Decrease in  profit (`) | |  |  |  |  | | | | | *Dealt at Head Office.* |
| 15 | Give the following particulars of the capital asset converted into stock-in- trade:–   1. Description of capital asset; 2. Date of acquisition; 3. Cost of acquisition; 4. Amount at which the asset is converted into stock-in-trade. | | | | Not Applicable |
| 16 | Amounts not credited to the profit and loss account, being,– | | | |  |
|  | (a) The items falling within the scope of section 28; | | | | Details to be given, if any |
|  | (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; | | | | Details to be given, if any |
|  | (c) Escalation claims accepted during the previous year; | | | | Details to be given, if any |
|  | (d) Any other item of income; | | | | Details to be given, if any |
|  | (e) Capital receipt, if any. | | | | Details to be given, 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: | | | | NIL |
|  | Details of property | Consideration received or accrued | Value adopted or assessed or assessable | |  |
|  |  |  | |

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| --- | --- | --- | --- | --- | --- |
| 18 | Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:–  (a) Description of asset/block of assets. | | | | If it is maintained at the  Head Office: -  Dealt at Head Office If it is maintained at the Branch |
|  |  | | | | As per annexure attached |
|  | (b) Rate of depreciation. | | | |  |
|  | (c) Actual cost or written down value ,as the case may be. | | | |  |
|  | (d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of— | | | |  |
|  | (i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules,1944, in respect of assets acquired on or after 1st March, 1994, | | | |  |
|  | (ii) Change in rate of exchange of currency, and | | | |  |
|  | (iii) Subsidy or grant or reimbursement, by whatever name called. | | | |  |
|  | (e) Depreciation allowable. | | | |  |
|  | (f) Written down value at the end of the year. | | | |  |
| 19 | Amounts admissible under sections– | | | | NIL |
| (a) 32AC, 32AD,(b) 33AB, (c) 33ABA, (d) 35(1)(i), (e) 35(1)(ii), (f) 35(1)(iia),  (g) 35(1)(iii), (h) 35(1)(iv), (i) 35(2AA), (j) 35(2AB), (k) 35ABB, (l) 35AC, (m)35AD, (n)35CCA, (o)35CCB, (p)35CCC, (q) 35CCD, (r) 35D, (s) 35DD, (t)35DDA, (u)35E: | | | |  |
| Amount debited to profit and loss account | | | |  |
| Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf. | | | |  |
| 20 | (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)] | | | | NIL |
| (b) Details of contributions received from employees for various funds as referred to in section36(1)(va): | | | | NIL |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Serial | Nature of | Sum | Due | The actual | The actual | | number | fund | received | date for | Amount | date of | |  |  | from | payment | paid | payment | |  |  | employees |  |  | to the | |  |  |  |  |  | concerned | |  |  |  |  |  | authorities | |  |  |  |  |  |  | | | | |  |
| 21 | (a) Please furnish the details of amounts debited to the profit and loss  account, being in the nature of Capital, Personal, Advertisement expenditure | | | | Details to be given, if any |
|  | Nature | Serial  Number | Particulars | Amount in Rs. |  |
|  | Capital expenditure |  |  |  |
|  | Personal expenditure |  |  |  |
|  | Advertisement expenditure in  any souvenir, brochure, tract,  pamphlet or the like, published  by a political party |  |  |  |
|  | Expenditure incurred at clubs  being entrance fees and subscriptions |  |  |  |
|  | Expenditure incurred at clubs being  cost for club services and facilities used |  |  |  |
|  | Expenditure by way of penalty or  fine for violation of any law for the  time being force |  |  |  |
|  | Expenditure by way of any other  penalty or fine not covered above |  |  |  |
|  | Expenditure incurred for any purpose  which is an offence or which is  prohibited by law |  |  |  |
|  | 1. Amounts inadmissible under section 40(a):–    1. As pay mention-resident referred to in sub-clause(i)       1. Details of payment on which tax is not deducted:          1. Date of payment          2. Amount of payment          3. Nature of payment          4. Name and address of the payee | | | | Details to be given, if any |
|  | 1. Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)    1. Date of payment    2. Amount of payment    3. Nature of payment    4. Name and address of the payee    5. Amount of tax deducted | | | | Details to be given, if any |
|  | 1. As payment referred to in sub-clause(ia)    1. Details of payment on which tax is not deducted:       1. Date of payment       2. Amount of payment       3. Nature of payment       4. Name and address of the payee | | | | Details to be given, if any |
|  | 1. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.    1. Date of payment    2. Amount of payment    3. Nature of payment    4. Name and address of the payer    5. Amount of tax deducted    6. Amount out of tax deposited, if any | | | | Details to be given, if any |
|  | (iii) Under sub-clause (ic) [Wherever applicable] | | | | NIL |
|  | (iv) Under sub-clause(iia) | | | | NIL |
|  | (v) Under sub-clause(iib) | | | | NIL |
|  | 1. Under sub-clause(iii)    1. Date of payment    2. Amount of payment    3. Name and address of the payee | | | | NIL |
|  | (vii) Under sub-clause (iv) | | | | NIL |
|  | (viii) Under sub-clause (v) | | | | NIL |
|  | (c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under sections 40(b)/40(ba) and computation thereof; | | | | Not Applicable |
|  | (d) Disallowance/deemed income under section40A(3): | | | |  |
|  | 1. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:  |  |  |  |  |  | | --- | --- | --- | --- | --- | | Serial | Date of | Nature of | Amount | Name and | | number | payment | Payment |  | Permanent | |  |  |  |  | Account Number | |  |  |  |  | of the payee, if | |  |  |  |  | available | | | | | In case of expenditure incurred and paid otherwise than by account payee cheque or demand draft.  Details to be given, if any |
|  | 1. On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);  |  |  |  |  |  | | --- | --- | --- | --- | --- | | Serial | Date of | Nature of | Amount | Name and | | number | payment | payment |  | Permanent | |  |  |  |  | Account Number | |  |  |  |  | of the payee, if | |  |  |  |  | available | | | | | Details to be given, if any |
|  | (e) Provision for payment of gratuity not allowable under section 40 A(7); | | | | NIL |
|  | (f) Any sum paid by the assessee as an employer not allowable under section40A(9); | | | | NIL |
|  | (g) Particulars of any liability of a contingent nature; | | | | NIL |
|  | (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; | | | | NIL |
|  | (i) Amount in admissible under the proviso to section 36(1)(iii) | | | | NIL |
| 22 | Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act,2006. | | | | Details to be given, if any |
| 23 | Particulars of payments made to persons specified under section 40A(2)(b). | | | | NIL |
| 24 | Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC. | | | | NIL |
| 25 | Any amount of profit chargeable to tax under section 41 and computation  thereof. | | | | NIL |
| 26 | In respect of any sum referred to in clauses (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:–   1. Pre-existed on the first day of the previous year but was not allowed   in the assessment of any preceding previous year and was   * 1. Paid during the previous year;   2. Not paid during the previous year.  1. Was incurred in the previous year and was    1. Paid on or before the due date for furnishing the return of incomeofthepreviousyearundersection139(1);    2. Not paid on or before the aforesaid date. | | | | Details to be given, if any |
|  | (State whether sales tax, customs duty, excise duty or any other indirect  tax,levy,cess,impost,etc.,ispassedthroughtheprofitandlossaccount.) | | | | Yes |
| 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. | | | | Relevant details to be reported |
|  | (b) Particulars of income or expenditure of prior period credited or debited  to the profit and loss account. | | | | NIL |
| 28 | 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. | | | | No |
| 29 | 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 of the same. | | | | No |
| 29A | 1. Whether any amount is to be included as income chargeable under the head income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? (Yes/No) 2. If yes, please furnish the following details:   (i) Nature of income :  (ii) Amount thereof: | | | |  |
| 29B | 1. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of Section56? (Yes/No) 2. If yes, please furnish the following details:   (i) Nature of income :  (ii) Amount (in Rs.) thereof : | | | |  |
| 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]. | | | | NIL |
| 30A | 1. Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92CE, has been made during the previous year? (Yes/No) 2. If yes, please furnish the following details:— 3. Under which clause of sub-section (1) of section 92CE primary adjustment is made?    1. Amount (in Rs.) of primary adjustment:    2. Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE? (Yes/No)    3. If yes, whether the excess money has been repatriated within the prescribed time (Yes/No)    4. If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time: | | | |  |
| 30B | (a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B? (Yes/No.)  (b) If yes, please furnish the following details:—  (i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred:  (ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during  the previous year (in Rs.):   1. (iii) Amount (in Rs.) of expenditure by way interest or of similar nature as per (i) Above which exceeds 30% of EBITDA as per (ii) above : 2. (iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B:  |  |  | | --- | --- | | Assessment Year | Amount (Rs) | |  |  |   (v) Details of interest expenditure carried forward as per sub-section (4) of section 94B:   |  |  | | --- | --- | | Assessment Year | Amount (Rs) | |  |  | | | | |  |
| 30C | 1. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? (Yes/No.) 2. If yes, please specify:— 3. Nature of impermissible avoidance arrangement:: 4. Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement | | | |  |

|  |  |  |
| --- | --- | --- |
| 31 | (a) Particulars of each loan or deposit in an amount exceeding the limit  specified in section 269SS taken or accepted during the previous year   1. Name, address and permanent account number (if available with the assesse of the lender or depositor; 2. Amount of loan or deposit taken or accepted; 3. Whether the loan or deposit was squared up during the previous year; 4. Maximum amount outstanding in the account at any time during the previous year; 5. whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account; 6. in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft. | Not Applicable |
|  | (b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year: -   1. Name, address and permanent account number (if available with the assessee) of the person from whom specified sum is received; 2. Amount of specified sum taken or accepted; 3. whether the specified sum was taken or accepted by cheque or   bank draft or use of electronic clearing system through a bank  account;   1. in case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft. (Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.) | Details to be given, if any |
|  | (ba) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :—  (i) Name, address and Permanent Account Number (if available with the assessee) of the payer;  (ii) Nature of transaction;  (iii) Amount of receipt (in Rs.);  (iv) Date of receipt; |  |
|  | (bb) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year;—  (i) Name, address and Permanent Account Number (if available with the assessee) of the payer;  (ii) Amount of receipt (in Rs.);  (bc) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, during the previous year:—  (i) Name, address and Permanent Account Number (if available with the assessee) of the payee;  (ii) Nature of transaction;  (iii) Amount of payment (in Rs.);  (iv) Date of payment; |  |
|  | (bd) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:—  (i) Name, address and Permanent Account Number (if available with the assessee) of the payee;  (ii) Amount of payment (in Rs.);  (Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the cse of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017) |  |
|  | (c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-  (i) name, address and Permanent Account Number (if available with the assessee) of the payee;  (ii) amount of the repayment;  (iii) maximum amount outstanding in the account at any time during the previous year;  (iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;  (v) in case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft. |  |
|  | (d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-  (i) name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;  (ii) repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year. |  |
|  | (e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:  (i) name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;  (ii) repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.  (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation  established by the Central, State or Provincial Act). |  |
| 32 | 1. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Serial  Number | Assessment Year | Nature of loss/ allowance (jn rupees) | Amount as returned (in rupees) | Amounts as assessed (give reference to relevant order) | Remarks | |  |  |  |  |  |  | | NIL |
|  | (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 section79 | No |
|  | 1. 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. | NIL |
|  | (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. | NIL |
|  | 1. 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. | NA |
| 33 | Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). | Details to be provided, if any |
|  | |  |  | | --- | --- | | Section under which deduction is claimed | Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc, issued in this behalf. | |  |  | |  |
| 34 | 1. 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:    1. Tax deduction and collection Account Number(TAN)    2. Section    3. Nature of payment    4. Total amount of payment or receipt of the nature specified in   column (3)   * 1. Total amount on which tax was required to be deducted or collected out of(4)   2. Total amount on which tax was deducted or collected at specified   rate out of (5)   * 1. Amount of tax deducted or collected out of(6)   2. Total amount on which tax was deducted or collected at less   than specified rate out of (5)   * 1. Amount of tax deducted or collected on (8)   2. Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6)and(8) | Details to be provided |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 1. Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:  |  |  |  |  |  | | --- | --- | --- | --- | --- | | Tax | Type of | Due | Date of | Whether the | | deduction | Form | date for | furnishing, | statement of | | And |  | furnishing | if furnished | tax deducted | | collection |  |  |  | or collected | | Account |  |  |  | contains | | Number |  |  |  | information about | | (TAN) |  |  |  | all transactions | |  |  |  |  | which are | |  |  |  |  | required to be | |  |  |  |  | reported | | Details to be provided |
|  | (c) Whether the assessee is liable to pay interest under section 201(1A) orsection206C(7).If yes, please furnish: | Details to be provided |
|  | |  |  |  | | --- | --- | --- | | Tax deduction and | Amount of interest | Amount paid out | | collection Account | under sections | of column (2) | | Number (TAN) | 201(1A)/206C(7) is | along with date of | |  | Payable | payment. | |  |
| 35 | 1. In the case of a trading concern, give quantitative details of principal items of goods traded:    1. Opening stock;    2. Purchases during the previous year;    3. Sales during the previous year;    4. Closing stock;    5. Shortage/excess, if any. | Not Applicable |
|  | 1. In the case of manufacturing concern, give quantitative details of the   principal items of raw materials, finished products and by-products:  A Raw materials:   * 1. Opening stock;   2. Purchases during the previous year;   3. Consumption during the previous year;   4. Sales during the previous year;   5. Closing stock;   6. Yield of finished products;   7. Percentage of yield;   8. Shortage/excess, if any. | Not Applicable |
|  | B Finished products/By-products:   1. Opening stock; 2. Purchases during the previous year; 3. Quantity manufactured during the previous year; 4. Sales during the previous year; 5. Closing stock; 6. Shortage/excess, if any | Not Applicable |
| 36 | In the case of a domestic company, details of tax on distributed profits under  section 115-O in the following form:–   1. Total amount of distributed profits; 2. Amount of reduction as referred to in section 115-O(1A)(i); 3. Amount of reduction as referred to in section115-O(1A)(ii); 4. Total tax paid thereon; 5. Dates of payment with amounts. | Not applicable |
| 36A | 1. Whether the assesee has received any amount in the nature of dividend as referred to in sub-clause(e) of clause (22) of section 2? (Yes/No.)   (b) If yes, please furnish the following details:—  (i) Amount received (in Rs.):  (ii) Date of receipt: |  |
| 37 | Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor. | Not Applicable |
| 38 | Whether any audit was conducted under the Central Excise Act, 1944 Goods &Service tax Act 2017, 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. | Not Applicable |
| 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:   |  |  |  |  | | --- | --- | --- | --- | | Serial number | Particulars | Previous year | Preceding  previous year | | 1 | Total turnover of the assessee |  |  | | 2 | Gross profit/turnover |  |  | | 3 | Net profit/turnover |  |  | | 4 | Stock-in-trade/turnover |  |  | | 5 | Material consumed/finished goods produced |  |  | | Not Applicable |
|  | (The details required to be furnished for principal items of goods traded or manufactured or services rendered) |  |
| 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 along with details of relevant proceedings. | At Head Office |
| 42 | (a) Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B? (Yes/No)  (b) If yes, please furnish :   |  |  |  |  |  | | --- | --- | --- | --- | --- | | Income tax Department Reporting Entity Identification Number | Type of Form | Due date for furnishing | Date of furnishing, if | Whether the Form contains information about all details/ furnished transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported. | |  |  |  |  |  | |  |
| 43 | (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286? (Yes/No)  (b) If yes, please furnish the following details :  (i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity  (ii) Name of parent entity  (iii) Name of alternate reporting entity (if applicable)  (iv) Date of furnishing of report |  |
| 44 | Break-up of total expenditure of entities registered or not registered under the GST: |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| SL. No. | Total amount of Expenditure incurred during the year | Expenditure in respect of entities registered under GST | | | | Expenditure relating to entities not registered under GST |
|  |  | Relating to goods or services exempt from GST | Relating to entities falling under composition scheme | Relating to other registered entities | Total payment to registered entitites |  |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|  |  |  |  |  |  |  |

………………………………

\*(Signature and stamp/seal of the signatory)

Place:……………………

Date: …………………….

Name of the signatory:……………………………..

Full address:……………………………….