

E-filing of Audit Reports & Certifications

SEMINAR ON TAX AUDIT & DOCUMENTATION

WIRC of ICAI

8th AUGUST, 2015

CA AMEET PATEL

Partner

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No changes as compared to A.Y. 2014-15!

- *The e-filing of tax audit reports and other reports was introduced in 2013 at the time of filing of returns for A.Y. 2013-14*
- *The Form 3CD was revised in 2014 at the time of filing of returns for A.Y. 2014-15*
- *Although the ITR forms have been modified this year for A.Y. 2015-16, fortunately, no changes have been proposed – as yet – in the tax audit and other audit reports as well as in other certificates*

Contents

- *E-filing of Tax Audit Reports*
 - *Physical Report v/s. Electronic Report*
 - *Issues relating to electronic format of Form No. 3CA / 3CB*
 - *Issues relating to electronic format of certain Clauses of the Form No. 3CD*
- *E-filing of other audit reports & certificates*

Physical Report v/s. Electronic Report

- *Is a physical report still required to be issued?*
- *Can the physical report and the electronic report be different?*
- *If yes, which is the correct tax audit report – the physical one or the electronic one?*
- *In case of a difference, which one prevails?*
- *Can the assessee file the copy of the report also?*

Definition of “Furnish”

- *Webster’ Dictionary – To provide with what is needed*
- *The Law Lexicon – To supply, provide, or equip, for accomplishment of a particular purpose*
- *Concise Oxford Dictionary – Be a source of; provide*

Furnishing of Tax Audit Report

- *Section 44AB – “.... get his accounts of such previous year audited by an accountant before the specified date **and furnish** by that date the report of such audit **in the prescribed form** duly signed and verified by such accountant and setting forth such particulars as may be prescribed”*
- *Rule 6G(1) “The Report of audit of the accounts of a person required to be furnished under section 44AB shall-*
 - *(a) in the case of a person who carries on business or profession and who is required by or under any other law to get his accounts audited, be in Form No. 3CA;*
 - *(b) in the case of a person who carries on business or profession but not being a person referred to in clause (a), be in Form No. 3CB.*
- *Rule 6G(2) The particulars which are required to be furnished under section 44AB shall be in Form No. 3CD*



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
[CENTRAL BOARD OF DIRECT TAXES]

NOTIFICATION

New Delhi, the 1st day of May, 2013

Income-tax

S.O. 1111 (E).— In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (**3rd Amendment**) Rules, 2013.
- (2) They shall be deemed to have come into force with effect from the 1st day of April, 2013.

(b) in sub-rule(2), the following proviso shall be inserted, namely:-

“Provided that where an assessee is required to furnish a report of audit under sections 44AB, 92E or 115JB of the Act, he shall furnish the same electronically.”;

Implication of digital signature

Information Technology Act, 2008

Section 2(1)(d) - "Affixing Electronic Signature" with its grammatical variations and cognate expressions means adoption of any methodology or procedure by a person for the purpose of authenticating an electronic record by means of Electronic Signature;

Section 2(1)(p) - "Digital Signature" means authentication of any electronic record by a subscriber by means of an electronic method or procedure in accordance with the provisions of section 3;

Section 2(1)(t) - "Electronic Record" means data, record or data generated, image or sound stored, received or sent in an electronic form or micro film or computer generated micro fiche;

Implication of digital signature

Information Technology Act, 2008

Section 6 - Use of Electronic Records and Electronic Signature in Government and its agencies

(1) Where any law provides for

(a) the filing of any form, application or any other document with any office, authority, body or agency owned or controlled by the appropriate Government in a particular manner;

(b)

(c), then, notwithstanding anything contained in any other law for the time being in force, such requirement shall be deemed to have been satisfied if such filing, issue, grant, receipt or payment, as the case may be, is effected by means of such electronic form as may be prescribed by the appropriate Government.

(2) The appropriate Government may, for the purposes of sub-section (1), by rules, prescribe -

(a) the manner and format in which such electronic records shall be filed, created or issued;

(b)

Acceptance / Rejection of Report by Assessee

Worklist

- Form 10B has been rejected and the Transaction ID is: 1000094578.

Uploaded forms details

Sl.No	CA Name	Form Name	A.Y.	Submitted On	Approval Status	
1	TADI	Form 10BE	2012-13	28/03/2013	Successfully e-Filed	View Form
2	TADI	Form 10B	2012-13	28/03/2013	Rejected	View Form
3	TADI	Form 10CCC	2012-13	28/03/2013	Successfully e-Filed	View Form
4	TADI	Form 10CCBC	2012-13	28/03/2013	Successfully e-Filed	View Form

Acceptance of Report by Assessee – Generation of Acknowledgement

Dashboard My Account e-File Downloads Profile Settings My Request List Worklist Helpdesk

Quick Link

- Quick e-File ITR
- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Tax Calculator
- Download ITR

Navigation Trail: [Upload Return](#) My Returns/ Form

View Returns/Forms

Filed By	A.Y.	PAN	Filed On	ITR / Form	Type	Ack. No.	Status
Assessee's Login ID	2013-14	Assessee's PAN	13/06/2013	ITR-4	Original	<u>123456789012345</u>	Return Uploaded
CA's Login ID	2013-14	Assessee's PAN	13/06/2013	Form 3CB	-----	<u>123456789012345</u>	Successfully e-Filed

Furnishing of Tax Audit Report

- *Therefore, it is the physical report that is the actual report that the tax auditor signs and submits to the assessee*
- *The assessee is forced to furnish the report electronically to the income-tax department*
- *For this, the assessee is forced to use the format provided in the utility*
- *It is the assessee's duty to furnish the report to the tax authorities and not that of the auditor*
- *If the utility does not allow the assessee to replicate the physical report into electronic format, then certain changes would be required to be made to be able to comply with the requirement of furnishing the form electronically.*
- *But can the CBDT take away the right of the auditor to give facts and figures and notes etc in the manner that he / she wants?*

So, what do we do?

- *First sign physical tax audit report with all notes, disclaimers, facts, figures*
- *Fill up the utility provided by the income-tax department*
- *Scan the physical report and upload that also on the site*
- *In the alternative, all the matters that are given in the physical report but which cannot be given in the e-format because of the restrictions in the utility may be typed out on a separate sheet of paper and that may be scanned and uploaded onto the site after giving reference to the same in the Form 3CA / 3CB*
- *Another alternative is to type out all the notes/disclaimers etc. in the Form 3CA / 3CB. However, there are limitations of space and everything may not fit in the space provided in the utility*

Various Dates Involved

- *Date of signing of physical report by the auditor*
- *Date of digitally signing the report by the auditor*
- *Date of approval by the assessee (which would be the date of furnishing)*
- *Dates to be given in the ITR Form – date of the tax audit report and date of furnishing of the said report*

Form 3CA/ 3CB – Issues

Form 3CA - Issues

FORM Utility

File Tools View Help

New Open Save Save Draft Preview-Print

FORM 3CA-3CD

Instructions FORM-3CA 3CD Part A(1-8) 3CD Part B(9-20) 3CD Part B(21-41)

(c) documents declared by the said act to be part of, or annexed to, the profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

S.No.	Qualification Type	Observations/Qualifications
1	Select	

+ Add X Delete

Name *
First Name Middle Name
Last Name

Membership Number*

FRN (Firm Registration Number)

Address *
Address Line 1 Address Line 2
City Select Pincode

Place*

Date*

Upper limit of 1,000 characters

Form 3CB - Issues

FORM Utility

File Tools View Help

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Instructions FORM-3CB 3CD Part A(1-8) 3CD Part B(9-20) 3CD Part B(21-41)

3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:

3. The report of audit under section 44AB in Form No. 3CA (together with Statement of Particulars in Form No. 3CD) is required to be furnished electronically. However, in view of the constraints in the utility provided for furnishing such report electronically, it is not feasible to prepare and furnish Form No. 3CD giving opinion as the auditor deems fit. Therefore, the Form No. 3CD has been given to the assessee in physical form and also electronically. As such, the Form No. 3CD in the electronic form should be read with the Form No. 3CD in physical form. In the event of any inconsistency between the reporting in the two Forms, the reporting in the Form given in the physical form shall prevail.

(b) Subject to above,-

(A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

(C) In our opinion and to the best of our information and according to the explanations given to us the said accounts, read with notes thereon, if any, give a true and fair view:-

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2014 ; and

(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In our opinion and to the best of our information and according to the explanations given to us, the particulars given in the said Form No. 3CD are true and correct. subject to following observations/qualifications, if any:

S.No.	Qualification Type	Observations/Qualifications
1	Others	tax Rules, 1962. we have conducted our verification of such particulars in accordance with the Standards on Auditing applicable in India which include test checks and the concept of materiality and in accordance with the Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961 (Revised 2014 Edition) issued by the Institute of Chartered Accountants of India. Based on such verificati

Upper limit of 1,000 characters

Upper limit of 1,000 characters

Form 3CA / 3CB

In the Utility, for qualifications, the following format is prescribed:

Sr. No.	Qualification Type (to select from a drop down list)	Observations/ qualifications
	Proper books of account, to enable reporting in form 3CD, have not been maintained by the assessee	
	All the information and explanations which to the best of my/our knowledge and belief were necessary for the purpose of my/our audit has not provided by the assessee	
	Documents necessary to verify the reportable transaction were not made available.	
	Proper stock records are not maintained by the assessee	
	Valuation of closing stock is not possible	
	Yield/Percentage of wastage is not ascertainable	

Form 3CA / 3CB

In the Utility, for qualifications, the following format is prescribed:

Sr. No.	Qualification Type (to select from a drop down list)	Observations/ qualifications
	Records necessary to verify personal nature of expenses not maintained by the assessee	
	TDS returns could not be verified with the books of account	
	Records produced for verification of payments through account payee cheque were not sufficient	
	Amount of expense related to exempt income u/s. 14A of Income-tax Act, 1961 could not be ascertained	
	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	
	Prior period expenses are not ascertainable from books of account	

Form 3CA / 3CB

In the Utility, for qualifications, the following format is prescribed:

Sr. No.	Qualification Type (to select from a drop down list)	Observations/qualifications
	Fair market value of shares u/s. 56(2)(viiia)/(viib) is not ascertainable	
	Reports of audits carried by Excise/Service tax Department were not made available	
	GP ratio is not ascertainable from the financial statements prepared by the assessee.	
	Information regarding demand raised / refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 was not made available	
	Others	

One can add further rows as per requirement

In all cases, the last column has to be filled up mandatorily

Form 3CD – Clause wise Issues

Clause No. 4

Indirect Tax Registrations

Although there is no column or field for stating the location, it is obvious that every registration is to be disclosed separately

In the Utility, the following format is prescribed:

Sr. No.	Type	Registration / Identification Number
	Central Excise Duty	
	Central Custom Duty	
	Service Tax	
	Sales Tax/VAT	
	State Excise Duty	
	Other Indirect Tax/duty	

One can add further rows as per requirement

Clause No. 4

The Revised Guidance Note

“Indirect tax” is not defined anywhere and would differ from State to State. Auditor should obtain from the assessee a list of IDT applicable to him

Auditor should also obtain copies of registration certificates

In case of multiple registrations, each certificate to be obtained

Where the IDT law does not require any registration, appropriate ID No. to be reported (e.g. Customs Act – copy of IEC Code to be obtained)

If auditor is of view that a particular IDT is applicable but assessee is not registered, he should report the same in Form 3CA / 3CB

Clause No. 8

Under which Clause of section 44AB:

- This might create problems in cases where the distinction between business and profession is not clear – could they link this to the Code in ITR form for the main business / profession?)
- In the utility, a drop down list is provided and we have to select the appropriate one
- What if more than one clause is applicable? **In the utility, it is possible to select more than one clause**

Clause No. 11

Books of Account

- Format prescribed by the Guidance Note for obtaining information from the client:

Sr No	Principal place of maintenance of books of accounts	Details of books maintained
-------	---	-----------------------------

- No guidance on issue of e-books of account and their storage
- “In case of a company assessee auditor should also verify as to whether any forms are filed under the Companies Act for maintenance of books of accounts at a place other than the registered office”

Clause No. 13

Change in Method of Accounting

Gross impact of change in method of accounting on P&L to be given :

Following format prescribed:

Sr. No.	Particulars	Increase in profit	Decrease in profit

Distinction between method of accounting & accounting policy remains relevant

Clause No. 13

FORM Utility

File Tools View Help

New Open Save Save Draft Preview-Print

Instructions FORM-3CB 3CD Part A(1-8) 3CD Part B(9-20) 3CD Part B(21-41)

+ Add X Delete

12 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.) YES

S.No.	Section
1	44AD

+ Add X Delete

13 (a) Method of accounting employed in the previous year. Mercantile sy

(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. NO

(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.

S.No.	Particulars	Increase in profit	Decrease in profit
1			

+ Add X Delete

Only 1 field. If more than 1 method then there is a problem

Clause No. 14

FORM Utility

File Tools View Help

New

Open

Save

Save Draft



Preview-Print

Instructions

FORM-3CB

3CD Part A(1-8)

3CD Part B(9-20)

3CD Part B(21-41)

S.No.	Particulars	Increase in profit	Decrease in profit
1	<input type="text"/>	<input type="text"/>	<input type="text"/>

Only 1 field.
Which item of
stock to be
reported?

- 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:

S.No.	Particulars	Increase in profit	Decrease in profit
1	<input type="text"/>	<input type="text"/>	<input type="text"/>

- 15 Give the following particulars of the capital asset converted into stock-in-trade

Clause No. 17

Section 43CA / 50C - **The Revised Guidance Note**

The auditor should obtain:

- registered sale deed in case, the property is registered.
- In case the property is not registered, the auditor may verify relevant documents from relevant authorities and/or others (lawyers etc.) to satisfy the compliance of sections 43CA/50C
- If documents are not available, he may state the same **through an observation** in his report 3CA/CB
- Auditor to apply professional judgement as to what constitutes land or building

Clause No. 21

Disallowance u/s. 40(a)

Clause 21(b)(i)(A) / 21(b)(i)(B) / 21(b)(ii)(A) / 21(b)(ii)(B) / 21(b)(vi) – In physical Form, PAN of payee is not required. In the utility, it is required – **how can the two be different?**

Clause 21(b)(ii)(B) – in the columns for Name and PAN, instead of “payee”, in the utility, it is mentioned as “payer”

Clause No. 28

Income u/s. 56(2)(viiia) – applicable to firms and closely held companies

No format prescribed in the 3CD itself. **But, in utility, following details are called for:**

- Name of the person from which shares are received
- PAN of the person, if available
- Name of the company whose shares are received
- CIN of the company
- No. of Shares Received
- Amount of consideration paid
- Fair Market Value of the shares

Clause No. 29

Income u/s. 56(2)(viib) - applicable to companies

No format prescribed in the 3CD itself. **But, in utility, following details are called for:**

Name of the person from whom consideration received for issue of shares

PAN of the person, if available

No. of Shares issued

Amount of consideration paid

Fair Market Value of the shares

Clause No. 34(a)

TDS and TCS - TCS reporting incorporated along with TDS in following format

TAN	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted Or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10

The entire data dump of TDS to be uploaded? No import facility!

Note: The above format is being used by TDS officers for collecting information either during a scrutiny or for S. 197 purposes

Clause No. 34(a)

- **Column 10 : Typo in the form**
- “Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)”
- Column 6 and 8 are total amount on which tax is to be deducted/collected and not amount of tax deducted/collected
- Should be column 7 and 9

Clause No. 34(a)

Revised Guidance Note

- Guidance Note mentions that the auditor should obtain a copy of the TDS/TCS returns filed by the assessee which shall form the basis of reporting under this clause, to the extent possible
- Guidance to conduct test check not removed – therefore, test check is still permissible
- There may be difference in Column 4 and 5 due to :
 - 197/195 certificates
 - Threshold limits in various sections
 - Difference of opinion w.r.t applicability
- Difference of opinion to be brought out as qualification/observation in 3CA and 3CB
- Column 6,7,8,9,10 to be drawn from TDS/TCS returns

Clause No. 34(b)

Filing of TDS / TCS statements

If TDS/TCS statements are not furnished within time prescribed, the details thereof are to be furnished in the following format:

Tax deduction and collection account number	Type of Form	Due Date for furnishing	Date of furnishing , if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported

What kind of checking to ensure all transactions required to be reported are reported? - **The Guidance Note permits test checks and materiality to be applied**

The report is silent on such requirement if TDS return filed on time

Clause No. 34(c)

Interest u/s. 201(1A) / 206C(7)

Whether assessee liable to pay interest u/s 201(1A) 206C(7) ? If yes, the details thereof are to be furnished in the following format:

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment

Clause No. 34(c)

Interest u/s. 201(1A) / 206C(7)

Invariably, there is a difference in number of months as computed by Traces & by the assessee

Should auditor take cognizance of default notices?

- The **Guidance Note** specifically mentions verification of the amounts with Part – G of Form 26AS. However he can recalculate if he is of the opinion that 26AS has the wrong figure.
- This needs to be specifically mentioned in the observation/ qualification section in Form 3CA or 3CB, as the case may be, as per the **Guidance Note**

To take demand as per rectification application or as per CPC? As per **Guidance Note** - If different view from 26AS permissible, same shall apply here

Clause No. 35(b)

Quantitative Details of Stock

- In case of manufacturing assesseees, if yield is more than 100%, the utility does not accept it.
- Even where it is not possible to provide the yield – the utility forces the auditor to give the yield

Clause Nos. 37 - 39

FORM Utility

File Tools View Help

New Open Save Save Draft Preview-Print

Instructions FORM-3CB 3CD Part A(1-8) 3CD Part B(9-20) 3CD Part B(21-41)

37 Whether any cost audit was carried out ? YES

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.

38 Whether any audit was conducted under the Central Excise Act, 1944 ? Select

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.

39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? Select

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:

Upper limit of 500 characters

Clause Nos. 37 - 39

Service-tax Audit – Revised Guidance Note

- What if audit done but report not issued? Or what if audit is in progress?
- What if audit ordered but not done?
- For which period should the audit be done?
- **Guidance Note says:**
 - If audit ordered but is still in progress, then auditor has to report appropriately in this report stating that cost audit is not completed and the cost audit report is not available with the assessee
 - Tax auditor need not express any opinion in a case where such audit has been ordered but the same has not been carried out.
 - Audit period must be covered within the tax audit previous year

Clause No. 41

Demand Raised / Refund Issued

- Demands raised / refunds issued under any other tax law to be reported
- Details of proceedings to be mentioned
- Service Tax / Profession Tax / Sales-tax / VAT / LBT / Excise Duty / Octroi / Customs Duty / Entertainment Tax / Stamp Duty / Anti Dumping Duty – what else?
- Auditor will have to obtain list of external consultants and then get confirmations from them
- Will the CPC / AO match this with contingent liabilities reported in the accounts?

Clause No. 41

Demand Raised / Refund Issued

In the utility:

- Drop down list for financial years (to which demand / refund pertains) is provided – 1980-1981 to 2020-21
- For date of demand /refund – drop down calendar is provided – from 1914 to 2019!!! – **Guidance Note** says that we have to report the demands raised **during** the year. So, why are the earlier years given in the drop down list?
- The last column of “REMARKS” appears to be mandatory

E-filing of other reports and certifications



The Uploading Requirements

- With effect from AY 2013-14, e-filing of Audit Reports under section 44AB (tax audit report 'TAR' **alongwith Financial Statements and other Audit reports, if any**), section 92E (transfer pricing – international & domestic), section 115JB (Form 29B for MAT), Form 10B (charitable trusts), Form 10BB (educational/medical institutions) and Form 10CCB (80-IA/80IB/80IC/ 80ID/80JJAA/80LA) have been made mandatory
 - ✓ To be filed on or before the due date of filing the return
 - ✓ To be filed before uploading the return
 - ✓ Data to be entered in utility provided by income-tax department & converted into 'xml' before uploading or to be entered in an online form for online submission

- Tax Payer and the CA who will be signing Form 29B, TAR and Transfer Pricing report will have to be registered with the Income Tax Department Website. CA is required to have a valid PAN and DSC for the registration.

Uploading Requirements – CA Registration

- For registration and uploading of forms, steps shown in the following slides will have to be followed.
- If an auditor/certifying CA is not already registered, he/she will have to click on the **Register Yourself** button given on the e-filing website.
- Under “**Tax Professional**”, select “**Chartered Accountant**” and click on the CONTINUE button.
- The REGISTRATION FORM screen will appear.
 - ✓ Enter the details, upload the Digital Signature Certificate (DSC) and click CONTINUE button.

Uploading Requirements – CA Registration

Procedure

The screenshot shows the e-Filing Home Page of the Income Tax Department, Government of India. The page features a navigation bar with 'हिन्दी' and 'Skip to main content' options. A prominent green banner reads 'Your Tax Return Easy and Secure...' with an 'e-File >>' button. Below this, there are buttons for 'Upload Return' (with an XML icon) and 'Check Status' (with a checkmark icon). On the right side, a blue box contains the 'New To e-Filing?' section, where the 'Register Yourself' button is circled in red. A yellow callout box points to this button with the text: 'Click on following option for registering as tax professional'. Other options include 'Registered User? Login Here' and 'Need Assistance? ASK : 1800 180 1961'. The footer includes a 'Downloads' section with links for ITR 1 (1426KB) and ITR 4S (1550KB).

The screenshot shows the 'Registration Form' page. The 'Select User Type *' dropdown menu is open, and 'Chartered Accountants' is selected under the 'Tax Professional' category. A yellow callout box points to this selection with the text: 'Click on "Chartered Accountants" for registering as tax professional'. The form also includes options for 'Individual/HUF' (Local Authority, Firm, Artificial Juridical Person) and 'Helpdesk'. A 'Continue' button is visible at the bottom of the form. To the right, 'Instructions' are provided: 'Fields marked with asterisk are mandatory', 'Select a User type', and 'Please keep your PAN handy to fill in the Register details'.

Uploading Requirements – CA Registration

Procedure

Registration - Windows Internet Explorer

https://incometaxindiaefiling.gov.in/e-Filing/Registration/RegistrationControl.html

File Edit View Favorites Tools Help

Home | I Am | Services | Downloads | News & Updates

Quick Link

- Tax Calculator
- Apply Online - PAN/TAN
- E-Pay Tax
- View Form 26AS (Tax Credit)

Need Assistance?

For Income tax related queries
ASK : 1800 180 1961

For Rectification and Refund
CPC : 1800 425 2229

For e-Filing of Returns
e-Filing : 1800 4250 0025

Registration Form - Authorized Representatives Registration

Step 1: Enter Basic Details Step 2: Registration Form Step 3: Registration Successful

Membership No. *

Enrollment Date (DD/MM/YYYY) *

Personal Details

Surname *

Middle Name

First Name

Date of Birth (DD/MM/YYYY) *

PAN *

E-mail ID *

DIGITAL CERTIFICATE REGISTRATION

Select the type of Digital Signature Certificate *

Sign with .pfx file

Sign with your USB token

Continue

Instructions

- Fields marked with asterisk(*) are mandatory.
- Please enter your PAN, Name and Date of Birth as mentioned on your PAN card.
- Do not pre-fix title to your name e.g.:Dr., Mr., Miss, Mrs, etc.
- Select Date of Birth using the calendar provided.

Note

- Java Runtime Environment 1.6 or above should be installed in your system in order to successfully upload Digital Signature Certificate.

Input following details for registering as tax professional

Uploading Requirements – CA Registration

- On successful validation, you will be directed to the next page of registration where you have to enter additional details like **Password, Contact, Postal address** and enter the Code displayed on the screen and click on the SUBMIT button.

Registration Form - Authorized Representatives Registration

Step 1: Enter Basic Details

Step 2: Registration Form

Step 3: Registration Successful

User ID	To be e-mailed to you after successful submission of form.	
Password Details		
Password *	<input type="text"/>	Zero Length
Confirm Password *	<input type="text"/>	
Primary Secret Question *	Select	▼
Primary Secret Answer *	<input type="text"/>	
Secondary Secret Question *	Select	▼
Secondary Secret Answer *	<input type="text"/>	
Contact Details		
Landline Number	+91	<input type="text"/>
Mobile Number *	+91	<input type="text"/>
Alternate Number	+91	<input type="text"/>
E-mail Id *	demo@gmail.com	
Alternate E-mail Id(Optional)	<input type="text"/>	
Fax Number	+91	<input type="text"/>

Instructions

- Fields marked with asterisk(*) are mandatory.
- Password:** Please enter a password between 8-14 characters. It can be a combination of upper and lower case letters and must contain atleast one alphabet, one number and one special character.
- Primary Secret Question/Secondary Secret Question:** Select the secret question from the dropdown.This will be used in case you forgot your password
- Do not pre-fix '0' against any of your contact numbers.

Uploading Requirements – CA Registration

- On successful registration, a message will be displayed along with a transaction ID. An email with the user ID and activation link will be sent to your registered email ID. An alert will also be sent on the registered mobile number.
- Make sure you provide a valid mobile number and email ID as all the future communications will be sent to this mobile number and email ID.

Thank you for registering with e-Filing. Your Transaction ID is 1000104379. In case of any queries, please contact 1800 4250 0025.

A link to activate your account has been emailed to xyz@gmail.com and a notification has been sent to +91-9999999999 .

Click on activation link to activate your e-Filing account. To Login to the e-Filing, you must activate your account.

Uploading Requirements – CA Registration

- After you login, the blue navigation bar on top will display additional menu options.
 - ✓ **Dashboard Option:** Provides the current notifications and also the details of your previous e-filed reports.
 - ✓ **My Account option:** Provides services such as View Forms and View Client List.
 - ✓ **e-File and Downloads options:** Allows you to file your reports and download forms, respectively.
 - ✓ **Profile Settings option:** Allows you to update your profile, details like DSC upload, secret question, contact details, change password, etc.
 - ✓ **Worklist option:** Provides list of items, which may be pending for action at your end.
 - ✓ **Helpdesk option:** Allow you to raise a query, if you face any issues while e-Filing and check status, if raised.

Uploading Requirements – Add CA

- Assessee has to add CA to enable the CA to upload the Forms (other than ITR) on his/her behalf
 - ✓ Assessee should Login to e-Filing portal
 - ✓ Navigate to My Account -> Add CA
 - ✓ Enter the Membership No. of the CA, select the Form and Assessment Year and enter captcha code.
 - ✓ Click submit. Success message should be displayed on the screen.

Step 1 for Adding CA by the Tax Payer

The screenshot displays the e-Filing portal interface. At the top left is the logo of the Income Tax Department, Government of India, with the slogan "e-Filing Anywhere Anytime". To the right, there are links for "हिन्दी", "Skip to main content", "About Us", "Feedback", "Contact Us", and "Help". A search bar for "Transaction ID Search" is also present. The user is logged in as "NAME OF ASSESSEE" (Individual) at 3:39, with a "Logout" link.

The navigation menu includes: Dashboard, My Account, e-File, Downloads, Profile Settings, My Request List, Worklist, and Helpdesk.

A dropdown menu is open, listing various services. The "ADD CA" option is highlighted with a red box and a red arrow pointing to it. Other options in the menu include:

- View Form 26AS (Tax Credit)
- My Returns/ Form
- Refund/Demand Status
- Refund Re-issue Request
- Rectification Request
- Rectification Status
- Request for Intimation u/s 143(1)/154
- Register as Legal Heir
- ADD CA
- List of CA
- Outstanding Tax Demand
- Dis-engage CA
- Dis-engage ERI
- Tax Credit Mismatch

Below the dropdown menu, there are sections for "Quick Links" and "Need Help". The "Quick Links" section includes: Quick e-File, Upload Returns, View Form, Rectification, Tax Calculation, Download, E-Pay Tax, e-Filing - D, and ITR V - D. The "Need Help" section includes: For Income, ASK, For Rectification, CPC, and For e-Filing of Returns.

Step 2 for Adding CA by the Tax Payer

The screenshot displays the 'Add CA' form on the e-Filing portal. The form includes the following fields:

- Membership Number *
- Name of the CA *
- Form Name * (Dropdown menu with options: 3CE, 3CEA, 3CEB, 6B, 10B)
- Assessment Year * (Dropdown menu with 'Select' option)
- Captcha Code
- Image (Captcha image showing the number 7045)
- Enter the number as in above image *

Annotations with red arrows point to the 'Membership Number' and 'Name of the CA' fields, with the following text:

- Fill ICAI M. No. of CA here
- Name of CA will automatically appear here

The page also features a 'Quick Link' sidebar with options like 'Quick e-File ITR', 'Upload Return', and 'View Form 26AS (Tax Credit)'. A 'Need Assistance?' section provides contact numbers for income tax queries (ASK: 1800 180 1961) and rectification/refund (CPC: 1800 425 2229). The footer contains various links and the system date/time: 15:09, 22/10/2013.

Step 3 for Adding CA by the Tax Payer

Dashboard My Account e-File Downloads Profile Settings My Request List Worklist Helpdesk

Quick Link

Quick e-File ITR

Upload Return

View Form 26AS (Tax Credit)

Rectification Request

Navigation Trail: [Add CA](#)

Success

- CA has been added successfully to your profile. Transaction ID: 1099781234. In case of any queries, please contact 1800 4250 0025.

Step 4 for Adding CA – View List of CA

[Dashboard](#) [My Account](#) [e-File](#) [Downloads](#) [Profile Settings](#) [My Request List](#) [Worklist](#) [Helpdesk](#)

Quick Link

[Quick e-File ITR](#)
[Upload Return](#)
[View Form 26AS \(Tax Credit \)](#)
[Rectification Request](#)
[Tax Calculator](#)

Navigation Trail: [Add CA](#) List of CA

List of CA

CA Name	CA Membership number	Form Name	Assessment Year	Activation Date	Status
Chartered Accountant	999999	Form 3CB	2013-14	08/06/2013	Active

Page: 1

Uploading Requirements – Offline Preparation

- On www.incometaxindiaefiling.gov.in, from the 'Downloads' section on the right, either select 'Forms (other than ITR)'

The screenshot displays the e-Filing Home Page of the Income Tax Department, Government of India. The browser window shows the URL <https://incometaxindiaefiling.gov.in/>. The page features three main navigation buttons: 'View Form 26 AS', 'Upload Return', and 'Check Status'. A 'Login Here' button is also present. A 'Need Assistance?' section provides a contact number: 1800 4250 0025. The 'Downloads' section on the right lists various forms, with 'Forms (Other than ITR)' circled in red. A yellow callout box points to this option with the text 'Click on following option for downloading E- forms'. The 'News & Updates' section contains several news items dated from 13/05/2013 to 31/07/2013.

Click on following option for downloading E- forms


News & Updates

- 31/07/2013**
The CBDT extended the due date for filing Returns of Income from 31st July, 2013 to 5th August, 2013. [\[Refer Order u/s 119 dated 31/07/2013\]](#).
- 24/07/2013**
CBDT extended the due date for filing Returns of Income required to be furnished by 31st July, 2013 to 31st October, 2013, in respect of Assessee's residing or assessed in the state of Uttarakhand [\[Refer Order u/s 119 dated 23/07/2013\]](#).
- 17/06/2013**
An assessee required to furnish a report of audit specified under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10, section 10A, clause (b) of sub-section (1) of section 12A, section 44AB, section 80-IA, section 80-IB, section 80-IC, section 80-ID, section 80JJAA, section 80LA, section 92E or section 115JB of the Act, shall furnish the said report of audit and the return of Income electronically for AY 2013-14 and onwards [\[Refer Notification No:42/2013 dated 11/06/2013\]](#).
- 13/05/2013**
An assessee required to furnish a report of audit under sections 44AB, 92E or 115JB of the Act, shall furnish the same electronically for AY 2013-14 onwards [\[Refer Notification No : 34/2013 dated 01.05.2013\]](#)

Uploading Requirements – Offline Preparation

- On clicking on the e icon, a zip file appears. On selecting the zip file, a JAVA based utility is displayed. Hence, the user is required to update JAVA (version 7 update 6 or above) on the computer.

The screenshot shows the e-Filing Home Page, Income Tax Department, Government of India. The page is titled "Forms (Other than ITR) - Offline" and contains a table with the following columns: Form Name, Form Description, and Common Utility. The table lists several forms, including Form 3CA-3CD, Form 3CB-3CD, Form 3CEB, Form 29B, Form 6B, Form 10B, and Form 10BB. A yellow callout box with the text "Select following option to download E – utility File" points to the 'e' icon in the 'Common Utility' column for Form 29B.

Form Name	Form Description	Common Utility
Form 3CA-3CD	Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other provision of the Income-tax Act, 1961	
Form 3CB-3CD	Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G	
Form 3CEB	Report from an accountant to be furnished under section 92E relating to international transaction(s)	
Form 29B	Report under Section 115JB of the Income-tax Act, 1961 for computing the book profits of the company	
Form 6B	Audit report under section 142(2A) of the Income-tax Act, 1961	
Form 10B	Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions	
Form 10BB	Audit report under section 10(23C) of the Income-tax Act, 1961, in the case of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of section 10(23C).	

Uploading Requirements – Offline Preparation

Offline Forms Utility - Form 3CA - 3CD (AY 2013-14)

File e-Filing Income Tax

Open Draft Save Draft Validate Generate XML Previous Next Form 3CA - 3CD (Page 1 of 6)

Instructions -6) 3CD Part B(7-32) 3CD Annexure I Part A 3CD Annexure I Part B

Validation Errors

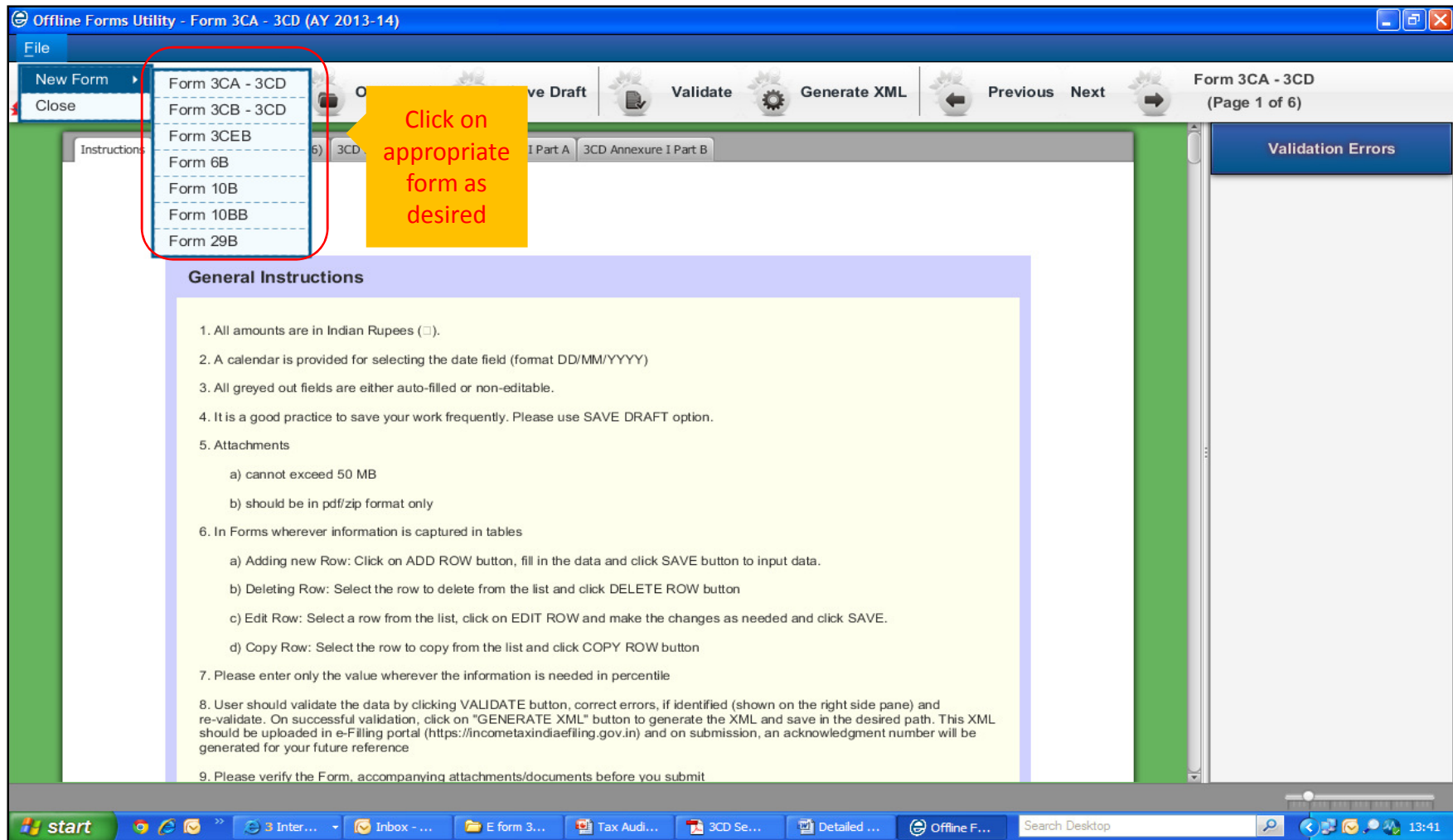
General Instructions

1. All amounts are in Indian Rupees (₹).
2. A calendar is provided for selecting the date field (format DD/MM/YYYY)
3. All greyed out fields are either auto-filled or non-editable.
4. It is a good practice to save your work frequently. Please use SAVE DRAFT option.
5. Attachments
 - a) cannot exceed 50 MB
 - b) should be in pdf/zip format only
6. In Forms wherever information is captured in tables
 - a) Adding new Row: Click on ADD ROW button, fill in the data and click SAVE button to input data.
 - b) Deleting Row: Select the row to delete from the list and click DELETE ROW button
 - c) Edit Row: Select a row from the list, click on EDIT ROW and make the changes as needed and click SAVE.
 - d) Copy Row: Select the row to copy from the list and click COPY ROW button
7. Please enter only the value wherever the information is needed in percentile
8. User should validate the data by clicking VALIDATE button, correct errors, if identified (shown on the right side pane) and re-validate. On successful validation, click on "GENERATE XML" button to generate the XML and save in the desired path. This XML should be uploaded in e-Filing portal (<https://incometaxindiaefiling.gov.in>) and on submission, an acknowledgment number will be generated for your future reference
9. Please verify the Form, accompanying attachments/documents before you submit

start Inter... Inbox - ... E form 3... Tax Audi... 3CD Se... Detailed ... Offline F... Search Desktop 13:40

New Uploading Requirements – Offline Preparation

- 'File' option under the utility provides option to select the Form which you want to fill.



Uploading Requirements – Offline Preparation

- User will fill in the details in the Form and save the same as draft in 'xml' format in the desired folder.
- To reopen the draft for further editing the user needs to enter the utility on the income tax site, click on the 'Open Draft' option given on the taskbar, browse the saved xml file and update as per requirement.
- Common details in the form get automatically updated once entered. (eg: data filled in 1st Tab is picked up automatically in the next tab - details like company name, address, previous year and assessment year)
- **Please ensure that you download the latest version of the utility from the site.**

Uploading Requirements – Offline Preparation

Procedure

Offline Forms Utility - (AY 2013-14)

File

e-Filing Anywhere Anytime
Income Tax Department, Government of India

Open Draft Save Draft Validate

(Page 0 of 0)

Validation Errors

1. To Open a new Form Go to "File->New Form" and select the Form.
2. To open an existing draft (previously saved) click "Open Draft" in the toolbar the draft from the path you have saved and click OPEN.
3. Please read the instructions provided at the start of the Form, before filling in the data.

AY 2013-14

Click on "save draft" option to save the form

Offline Forms Utility - (AY 2013-14)

File

e-Filing Anywhere Anytime
Income Tax Department, Government of India

Open Draft Save Draft

Previous Next (Page 0 of 0)

Validation Errors

1. To Open a new Form Go to "File->New Form" and select the Form.
2. To open an existing draft (previously saved) click "Open Draft" in the toolbar the draft from the path you have saved and click OPEN.
3. Please read the instructions provided at the start of the Form, before filling in the data.

Open

Looking in E:\form 3\CD

- Test file.xml
- XYZ.xml

File name: [] Open

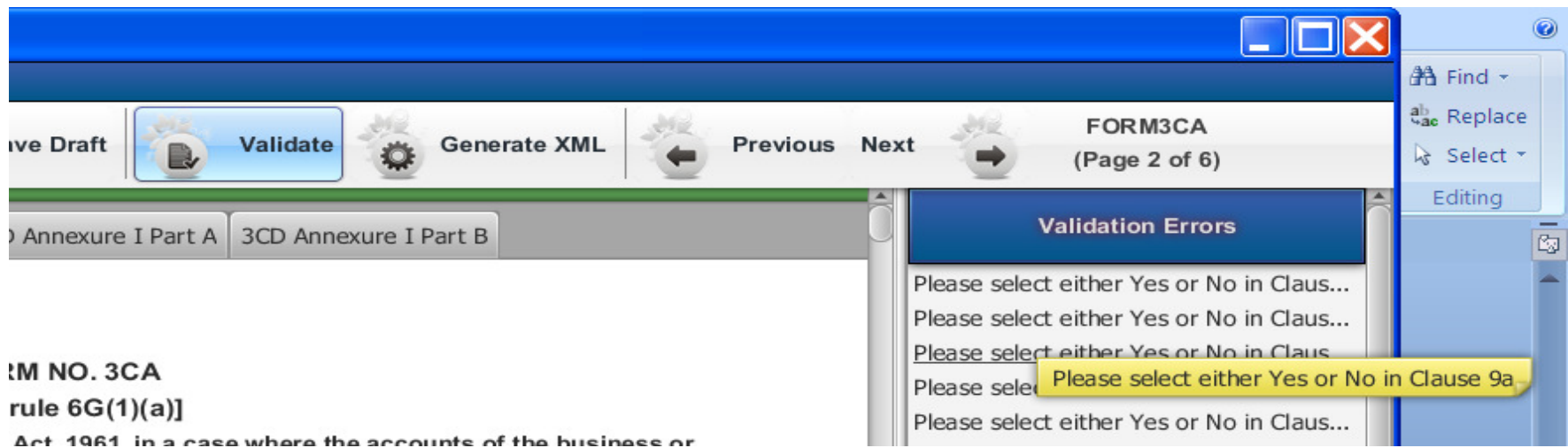
Files of type: XML file Cancel

Open as read-only

Click on "open" to access / update form

Uploading Requirements – Offline Preparation

‘Validate’ option, validates all the pages of the Form and throws up the errors in the form.



Once the form is validated, ‘Generate xml’ option creates a final xml which has to be uploaded with the department.

Uploading Requirements – Online Submission of Offline Preparation

1. Go to 'e-File' menu, Login and select “Upload Form”
2. LOGIN to e-Filing application and GO TO --> e-File --> Upload Form
3. Enter the Tax payer’s PAN, CA’s PAN; select the Form Name (other than ITR) and the Assessment Year.
4. Browse and Select the XML file
5. Upload Digital Signature Certificate.
6. Click 'SUBMIT'.
7. On successful upload, the Form (other than ITR) is sent to Tax Payer's workflow for acceptance.
8. The Tax Payer should LOGIN to e-Filing application, GO TO Worklist and accept/reject the form.
9. A) On Approval, the Form is successfully submitted with e-Filing application. No further action is required.
B) If Rejected, the Tax Professional can file the Form (other than ITR) again and follow the same process as mentioned earlier.

Uploading Requirements – Direct Online Submission

1. Go to 'e-File' menu, Login and select "Submit Form Online"
2. Enter the Assessee PAN, CA's PAN, select the Form Name (other than ITR) and the Assessment Year.
3. Upload Digital Signature Certificate of the CA
4. Click 'SUBMIT'.
5. Enter the data and Submit.
6. On successful submission, the Form (other than ITR) is sent to Assessee's workflow for acceptance.
7. The Assessee should LOGIN to e-Filing application, go to Worklist and accept/reject the Form (other than ITR).
8. a) On approval, the Form is successfully submitted with e-Filing application. No further action is required.
b) If rejected, the CA can file the Income Tax Form (other than ITR) again and follow the same process as mentioned above.

Acceptance / Rejection of Report by Assessee – Format of Acknowledgement

https://incometaxindiaefiling.gov.in/e-Filing/MyAccount/printFormAck.html - Google Chrome

Directorate of Income Tax (Government of India) [IN] https://incometaxindiaefiling.gov.in/e-Filing/MyAccount/printFormAck.html



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	Assessee's Name	PAN	Assessee's PAN
Form No	3CEB	Assessment Year	2013
e-Filing Acknowledgement Number	123456789012345	Date of e-Filing	13/06/2013

*For and on behalf of,
e-Filing Administrator*

(This is a computer generated Acknowledgment Receipt and needs no signature)

[Click to Print the Receipt](#) [Click here to Close the window](#)

Summary of Workflow – Registration and Uploading

Step 1

CA registers in e-Filing portal

Assessee registers in e-Filing portal

Step 2

Assessee “adds CA” for the desired Form (Other than ITR) and Assessment Year

Step 3

CA logs in e-Filing portal

Step 4

CA Downloads the offline Form, fills the data, generates and uploads the XML **Or**
CA opens the online Form, fills the data and submits the Form

Step 5

CA gets the success message and the transaction ID

Step 6

Assessee reviews and approves. An acknowledgment number is generated

Step 7

CA can view/print the submitted Form using the functionality “View Forms”

Assessee can view/print the submitted Form using the functionality “e-Filed Returns/Forms”

E-filing of Transfer Pricing Reports - Issues

- Wherever the information is captured in tables
 - To add row
 - Click on “ADD ROW” button, fill in the data and click “ADD” button to add the data
 - To delete row
 - Select the “ROW “to DELETE from the list and click “DELETE ROW “button
 - To edit row
 - Select a row from the list, click on “EDIT ROW “and make changes as needed and click “SAVE”
 - To copy row
 - Select the row to copy from the list and click “COPY ROW” button

E-filing of Transfer Pricing Reports - Issues

- There are 25 clauses
 - Causes 1 – 9 : General information about the assessee
 - Clauses 10 – 20 : International transactions with associated enterprises (AE)
 - Clauses 21 – 25 : Specified domestic transactions with related party
- Use of special characters like ,(comma) – (minus) is to be avoided. Because e-filing site shows errors at the time of uploading. Special characters should not be used in name of the assessee

Example: ABC-XYZ Ltd or ABC (India) Ltd

There is an upper limit of 125 characters for the Name

- Previously clause 7-13 was related to international transactions, now the additional reporting includes issue/buyback of equity shares, restructuring, guarantees, etc.

E-filing of Transfer Pricing Reports - Issues

- Where do you write the notes, disclaimers etc? Option for notes is not available in utility. Even when uploading the Form 3CEB, there is no option for any attachment. So, unlike in case of 3CD, here we cannot attach a separate statement of disclaimers or notes..
- Word limit has been fixed for reporting in the e-filing schema like under each clause of Form 3CEB limit has been set. *Example - Business description of AE in clause 10 has the limit of 100 word count.*
- Every field is to be entered separately into the utility – copy paste of a range of cells from a spreadsheet or a document is not possible
- Clause 8 & 9 (aggregate value of reportable transactions) does not get filled up automatically. *Person who fills the form needs to take care of totalling.*

E-filing of Transfer Pricing Reports - Issues

- Validation is not proper –
 - There is a clause 10 for mentioning List of AEs. However, in the clauses of transactions with AEs, it is possible to mention some other AE (which is not mentioned in Clause 10).
 - There is a clause 14 for giving details of lending/borrowing transactions. Here, if you put “Lending” as the activity and “Paid/Payable” as the “Amount paid/payable/received/receivable”, it does not show an error
- In respect of purchases and sales, there is a field for mentioning the quantity. This is an alpha numeric field.
- At many places, the currency has to be mentioned. There is no drop down list provided for the same.
- For every clause, one has to select “NO” if it’s not applicable. Default does not work.

E-filing of Transfer Pricing Reports - Issues

- No print option: Print option is not available unless the form is uploaded. Once TP auditor uploads the form, then only assessee can view the PDF version of the Form 3CEB.
- Fake path problem: *This problem is due to your internet explorer browser settings.*

Solution:

- Option I : In internet explorer-> tools ->internet option ->security -> custom level-> enable "include local directory path when uploading file to the server".
- Option II : Create a folder in the "c" drive called "fakepath" (c:\fakepath) and copy the XML files to this folder.

(In Google chrome second option will work)

Miscellaneous Issues

- Does a signatory to any of the reports actually have to be present in India on the date on which the form is uploaded?
The IP address is printed in the acknowledgements now.
- What happens when there are two or more Form 3CDs?
- How to reduce the size of scanned documents?
 - In most scanners, DPI Settings is by default – 200
 - Scan all files in Black & White mode
 - For converting documents into pdf, try nitroreader

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THANK YOU

AMEET N. PATEL