**DRAFT MANAGEMENT REPRESENTATION LETTER FOR COMPANY**

 **PREPARED BY CA NITIN KANWAR**

To,

Chartered Accountants

### Add:

**Sub: Representation for the purpose of Tax audit for the financial year 2023-2024 (Assessment year 2024-2025)**

Dear Sir/Madam,

This representation letter is provided in connection with Tax audit of the **books of accounts** of the

 for the Year ended on 31/03/2025for the purpose to ascertain/derive/report the requirements of Form Nos. 3CA/3CB and 3CD, to ensure that

the books of account and other records are properly maintained, that they truly reflect the income of the taxpayer and claims for deduction/relief are correctly made by him & to checking fraudulent practices. We acknowledge our responsibility to keep and maintain such books of account and other documents as may enable the Tax auditor to do tax audit u/s 44AB, in accordance with the provisions of Income Tax Act, 1961.

The management understands its responsibility for the preparation of Form 3CD. Form 3CD should be duly filled & authenticated by the management. Yourself will only verify and confirm the same & on that basis form the opinion & issue the report in Form 3CA/3CB Subject to the observation, if any as the case may be.

**(Pl. Note: The management has to give the observations (Sample already given to you in our other attachments) and the same has to be put in relation to each clause where the assessee has not give details relying on particular Judgements or any ground)**

We confirm, to the best of our knowledge and belief, the following:-

1. The name of the assessee as per PAN card is . **Copy of PAN Card has been attached herewith.**
2. The company is liable/not liable to pay indirect taxes &if yes, for that registration number is as follows:
	1. Service Tax:
	2. VAT:
	3. Excise:
	4. Import Export Code:
	5. GST:

### Copy of Registration Certificates has been attached herewith.

1. The relevant clause of Section 44AB under which the Tax Audit is being conducted is :

(a) carrying on business shall, if his total sales, turnover or gross receipts, as the case may be, in business exceed or exceeds one crore rupees in any previous year.

1. Nature of Business or Profession carried during the year, along with sector, subsector, code is as follows:

|  |  |  |
| --- | --- | --- |
| **Sector** | **Sub-sector** | **Code** |
|  |  |  |
|  |  |  |

1. There is no change in the nature of business or profession.

### OR

There is change in the nature of business or profession. The particulars of such change is as follows:

|  |  |  |  |
| --- | --- | --- | --- |
| **Business** | **Sector** | **Sub-sector** | **Code** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

### Certified copy of Board Resolution & altered MOA has been attached herewith.

1. List of Books of Account maintained and the address at which the books of accounts are kept as follows:

|  |  |  |
| --- | --- | --- |
| **S No.** | **List of Books** | **Address** |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

1. The Profit and loss account does not include any profits and gains assessable on presumptive basis.

### OR

The Profit and loss account include the profits and gains assessable on presumptive basis. The details of which are as follows:

|  |  |  |
| --- | --- | --- |
| **Section** | **Other Section** | **Amount** |
|  |  |  |
|  |  |  |

1. The company had employed **Mercantile Method** of accounting in the previous year.
2. There is no change in the method of accounting employed in the previous year as compared to employed in immediately preceding financial year i.e. F.Y. 2024-25.

### OR

There has been a change in the method of accounting employed in the previous year as compared to employed in immediately preceding financial year i.e. F.Y. 2024-25. The effect of the same on profit is as follow:

|  |  |  |
| --- | --- | --- |
| **Particulars** | **Increase in profit** | **Decrease in Profit** |
|  |  |  |
|  |  |  |
|  |  |  |

1. No adjustment has been made to the profits or loss for complying with the provisions of ICDS.

### OR

Adjustments is required to be made to the profits or loss for complying with the provisions of ICDS. The effects of such adjustments are as follow:

|  |  |  |  |
| --- | --- | --- | --- |
| **ICDS** | **Increase in Profit** | **Decrease in Profit** | **Net Effect** |
|  |  |  |  |
|  |  |  |  |

1. The company had employed method of Valuation of Closing Stock during the year and there is no deviation from the method of valuation prescribed u/s 145A and this is tax neutral.

### OR

The company had employed method of Valuation of Closing Stock during the year. There is deviation from the method of valuation prescribed u/s 145, the details of which as follow:

|  |  |  |
| --- | --- | --- |
| **Particulars** | **Increase in Profit** | **Decrease in Profit** |
|  |  |  |
|  |  |  |

1. None of the Capital Asset has been converted into Stock-in-trade.

### OR

The Capital Assets has been converted into Stock-in-trade during the year i.e. F.Y. 2024-25 & the details of the same are, as under:

|  |  |  |  |
| --- | --- | --- | --- |
| **Description of Capital Assets** | **Date of****Acquisition** | **Cost of****Acquisition** | **Amount at which assets is converted into stock-in-trade** |
|  |  |  |  |
|  |  |  |  |

1. The detail of items not credited to Profit & Loss Account is as follows:
	1. All items falling within the scope of section 28 has been credited to P/L Account.

### OR

The following items falling within the scope of section 28 has not been credited to P/L Account:

|  |  |
| --- | --- |
| **Description** | **Amount** |
|  |  |
|  |  |

* 1. The Credits, drawbacks, refund of duty of customs or excise or service tax or refund of sale tax, VAT, GST has been credited to P/L Account.

### OR

The Credits, drawbacks, refund of duty of customs or excise or service tax or refund of sale tax, VAT, GST has not been credited to P/L Account, details of which as follow:

|  |  |  |
| --- | --- | --- |
| **Description** | **Amount** | **Remarks** |
|  |  |  |
|  |  |  |

* 1. Escalation claim accepted during the year has been credited to Profit And loss Account.

### OR

Escalation claim accepted during the year has not been credited to Profit And loss Account, details of which as follow:

|  |  |
| --- | --- |
| **Description** | **Amount** |
|  |  |
|  |  |

* 1. The details of Other Items not credited to profit & loss Account is as under:

|  |  |
| --- | --- |
| **Description** | **Amount** |
|  |  |
|  |  |

* 1. The details of Capital receipts not credited to profit & loss Account is as under:

|  |  |
| --- | --- |
| **Description** | **Amount** |
|  |  |
|  |  |

1. No 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, details has been furnished in the annexure

### OR

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, details is as follow:

|  |  |  |  |
| --- | --- | --- | --- |
| **Detail of Property** | **Address of Property** | **Consideration received or accrued** | **Value adopted or assessed or assessable** |
|  |  |  |  |
|  |  |  |  |

### Copy of Depreciation Chart along with copy of FAR has been attached herewith.

1. The company does not have any investment linked deduction u/s 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABB, 35AD, 35CCA, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E.

### OR

The company have claimed investment linked deductions u/s . **Copy of amount paid and other supporting has been attached herewith.**

1. The company had not paid any sum to the employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section36(1)(ii)]

### OR

The company had paid any sum to the employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend, [Section36(1)(ii)] details as follows:

|  |  |
| --- | --- |
| **Description** | **Amount** |
|  |  |
|  |  |

1. The company have not received any contributions from employees for various funds as referred to in section 36(1)(va)

### OR

The company have received any contributions from employees for various funds as referred to in section 36(1)(va)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Nature of Fund** | **Sum received from employees** | **Due date of payment** | **The Actual amount paid** | **The actual amount date of payment to concerned****Authorities** |
|  |  |  |  |  |
|  |  |  |  |  |

### Challans has been attached herewith.

1. The company has not debited to the profit and loss account, any amount being in the nature of capital, personal, advertisement expenditure etc.

### OR

The company has debited to the profit and loss account, any amount being in the nature of capital, personal, advertisement expenditure etc, the details as follow:

### Capital Expenditure:

|  |  |
| --- | --- |
| **Particulars** | **Amount** |
|  |  |
|  |  |

**Personal Expenditure:**

|  |  |
| --- | --- |
| **Particulars** | **Amount** |
|  |  |
|  |  |

### Expenditure on advertisement being souvenir, brochure, tract, pamphlet, etc published by a Political Party:

|  |  |
| --- | --- |
| **Particulars** | **Amount** |
|  |  |
|  |  |

**Expenditure incurred at clubs**

|  |  |
| --- | --- |
| **Particulars** | **Amount** |
|  |  |
|  |  |

### Expenditure by way of penalty or fine for violation of law or otherwise or for offence or which is prohibited by law:-.

|  |  |
| --- | --- |
| **Particulars** | **Amount** |
|  |  |
|  |  |

**Expenditure incurred for any purpose which is an offence or which is prohibited by law:**

|  |  |
| --- | --- |
| **Particulars** | **Amount** |
|  |  |
|  |  |
|  |  |

**Expenditure by way of any other penalty or fine not covered above**

|  |  |
| --- | --- |
| **Particulars** | **Amount** |
|  |  |
|  |  |
|  |  |

**Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India**

|  |  |
| --- | --- |
| **Particulars** | **Amount** |
|  |  |
|  |  |
|  |  |

 **Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person.**

|  |  |
| --- | --- |
| **Particulars** | **Amount** |
|  |  |
|  |  |
|  |  |

 **Expenditure incurred to settle proceedings initiated in relation to contravention under such law as notified by the Central Government in the Official Gazette in this behalf**

|  |  |
| --- | --- |
| **Particulars** | **Amount** |
|  |  |
|  |  |
|  |  |

1. The company had not made any payment to non-resident on which tax is not deducted.

### OR

The company had made payment to non-resident on which tax is not deducted, details is as follow:

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Date Payment** | **of** | **Amount** | **Nature payment** | **of** | **Name payee** | **of** | **PAN of payee** | **Address** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

1. The company had not made any payment to non-resident on which tax has been deducted but not paid during the previous year.

### OR

The company had made payment to non-resident on which tax has been deducted but not paid during the previous year, details is as follow:

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Date****Payment** | **of** | **Amount** | **Nature****payment** | **of** | **Name****payee** | **of** | **PAN****payee** | **of** | **Address** | **Amount****of TDS** |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

1. The company had not made any payment on which tax is not deducted.

### OR

The company had made payment on which tax is not deducted, details is as follow:

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Date Payment** | **of** | **Amount** | **Nature payment** | **of** | **Name payee** | **of** | **PAN of payee** | **Address** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

1. The company had not made any payment on which tax has been deducted but not paid during the previous year. **Challans of TDS has been attached herewith.**

### OR

The company had made payment on which tax has been deducted but not paid during the previous year, details is as follow:

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Date Payment** | **of** | **Amount** | **Nature payment** | **of** | **Name payee** | **of** | **PAN****payee** | **of** | **Address** | **Amount of TDS** |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

1. The company have not paid any salary outside India or to a non-resident without TDS.

### OR

The company have paid any salary outside India or to a non-resident without TDS, details of which are as follows:

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Date Payment** | **of** | **Amount** | **Nature payment** | **of** | **Name payee** | **of** | **PAN of payee** | **Address** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

1. The company had not debited the amount to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba).

### OR

The company had debited the amount to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and details are as under:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Particulars** | **Section** | **Amount debited to P/L** | **Amount admissible** | **Amount inadmissible** | **Remarks** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

1. No expenditure has been made by the company other than account payee cheque drawn on a bank or account payee bank draft.

### OR

The company has made other than account payee cheque drawn on a bank or account payee bank draft, details as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Detail of****Payment** | **Nature of Payment** | **Amount** | **Name of payee** | **PAN of Payee** |
|  |  |  |  |  |
|  |  |  |  |  |

1. The company had made provision of Gratuity of Rs. during the year & had paid Rs. of Gratuity. **Supporting of Payment has been attached herewith**.
2. The company does not have any contingent liability.

### OR

The company is having contingent liability of Rs.

 .

on account of

1. The company have not earned any exempt income during the year.

### OR

The company have earned exempt income and the details of amount of expenditure incurred in relation to such income are as follows:

|  |  |
| --- | --- |
| **Particulars** | **Amount** |
|  |  |
|  |  |

1. The company has not paid any interest on delayed payment to the Micro, Small and Medium Enterprises Development Act, 2006.

### OR

The company has paid the interest of Rs on delayed payment to the Micro, Small and Medium Enterprises Development Act, 2006.

|  |  |
| --- | --- |
| (i) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) |  |
|  |
| (ii) Total amount required to be paid to a micro or small enterprise, as referred to in section 15 of the MSMED Act, during the previousyear |  |
|  |
| (iii) Of amount referred to in (ii) above, amount |
| (a) paid up to time given under section 15 of the MSMED Act |  |
| (b) not paid up to time given under section 15 of the MSMED Act and inadmissible for the previous year |  |

1. The company had not made any payments during the previous year to the related parties.

### OR

The company had made any payments during the previous year to the related parties, details are as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Name of related parties** | **PAN** | **Relation** | **Nature of transaction** | **Amount** |
|  |  |  |  |  |
|  |  |  |  |  |

1. The company does not have any new setup of Plant and Machinery in backward area or Tea Development Account, Coffee Development Account and Rubber Development Account or Site Restoration etc. Thus no Deemed Profits/Gains under Section 32AD/33AB/33ABA.

### OR

The company have any new setup of Plant and Machinery in backward area or Tea Development Account, Coffee Development Account and Rubber Development Account or Site Restoration etc. the details of Deemed Profits/Gains under Section 32AD/33AB/33ABA, details are as follows:

|  |  |  |
| --- | --- | --- |
| **Section** | **Description** | **Amount** |
|  |  |  |
|  |  |  |

1. The company does not have any Reversal/writing back of trading liability, Sale of assets of undertaking, Sale of assets used in scientific research, Recovery of Bad Debts allowed earlier, Withdrawal from special reserve, Adjustment/ Set off of loss etc. Thus there is no amount of profit chargeable to tax u/s 41.

###

### OR

### The company does have any Reversal/writing back of trading liability, Sale of assets of undertaking, Sale of assets used in scientific research, Recovery of Bad Debts allowed earlier, Withdrawal from special reserve, Adjustment/ Set off of loss etc. Thus the details of amount of profit chargeable to tax u/s 41 is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Name of Party** | **Amount of Income** | **Section** | **Description of Transaction** | **Computation** |
|  |  |  |  |  |
|  |  |  |  |  |

1. The details of liability pre-existed on the first day of the previous year i.e. F.Y. 2024-25 but was not allowed in the assessment of any preceding previous year i.e. F.Y. 2023-24 and was

|  |  |
| --- | --- |
| 26 | (i) In respect of any sum referred to in section 43B, the liability for which:- |
|  | A | Pre-existed on the first day of the previous year but was not allowable in the assessment of any preceding previous year and was:- |
|  | (a) Paid during the previous year |
| Section | Nature of Liability | Amount |
|  |  |  |
|  |  |  |  |  |
|  |  |
| (b) Not paid during the previous year; |
| Section | Nature of Liability | Amount |
|  |  |  |
|  |
| B | Was incurred in the previous year and for clauses other than clause (h) of section 43B was:- |
|  | (a) paid on or before the due date for furnishing the return of income of the previous year 139(1); |
| Section | Nature of Liability | Amount |
|  |  |  |
|  |
| (b) Not paid on or before the aforesaid date. |
| Section | Nature of Liability | Amount |
|  |  |  |
|  |
| state whether sales tax,goods & services Tax, customs duty, excise dutyor any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account |  |

**(Copy of challan or other supporting has been attached herewith.)**

### OR

The company does not have any liability pre-existed on the first day of the previous year i.e. F.Y. 2024-25 but was not allowed in the assessment of any preceding previous year i.e. F.Y. 2023-24.

1. The details of liability was incurred in the previous year and was
2. paid on or before the due date for furnishing the return of income of the previous year under section 139(1) of Rs. **(Copy of challan or other supporting has been attached herewith.)**
3. not paid on or before the aforesaid date of Rs.

### OR

The company had not incurred any liability in the previous year.

1. The company does not have availed or utilized any CENVAT Credit during the year.

### OR

The amount of CENVAT Credit availed or utilized by the company during the year is as follows:

|  |  |  |
| --- | --- | --- |
| **CENVAT** | **Amount** | **Treatment in Profit & loss Account** |
| Opening Balance |  |  |
| CENVAT Availed |  |  |
| CENVAT Utilized |  |  |
| Closing/Outstanding Balance |  |  |

1. The company have not credited or debited any Prior Period Income or Expenditure during the year.

### OR

The company have Prior Period Income or Expenditure during the year, details as follows:

|  |  |  |  |
| --- | --- | --- | --- |
| **Type** | **Particulars** | **Amount** | **Period to which it relates** |
|  |  |  |  |

1. The company have not received any amount which is to be included as income chargeable under

the head ‘income from other sources’ as referred to in section 56(2)(ix) or section 56(2)(x) .

### OR

The company have received any amount which is to be included as income chargeable under the head ‘income from other sources’ as referred to in section 56(2)(ix)/ section 56(2)(x), details are as under:

|  |  |
| --- | --- |
| **Nature of Income** | **Amount** |
|  |  |

1. The company does not have amount borrowed on Hundi or any amount repaid thereon otherwise than account payee cheque.

### OR

The company have amount borrowed on Hundi or had amount repaid thereon otherwise than account payee cheque, details of the same are as under:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Name of person** | **PAN** | **Address** | **Amount borrowed** | **Date of borrowing** | **Amount due** | **Amount repaid** | **Date of repayment** |
| **including****interest** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

1. No primary Adjustment have been made to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year. TP Report attached herewith.

### OR

**Primary Adjustment have been made** to transfer price, as referred to in sub-section (1) of section

92CE, has been made during the previous year, details has been disclosed in the annexure.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **SN** | **Under which clause of sub- section (1) of section 92CE primary adjustment is made?** | **Amount of primary adjustment** | **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** | **If yes, whether the excess money has been****repatriated within the prescribed time** | **If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated****within the prescribed time** | **Expected date of repatriation of money** |
|  |  |  |  |  |  |  |

1. The company has not 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.

### OR

The company has not 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, details is as under:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **SN** | **Amount** | **(in** | **Earnings** | **Amount** | **(in** | **Details of interest expenditure** | **Details of interest expenditure** |
| **Rs.)** | **of** | **before interest,** | **Rs.)** | **of** | **brought forward as per sub-** | **carried forward as per sub-** |
| **expenditure by** | **tax,** | **expenditure by** | **section (4) of section 94B** | **section (4) of section 94B** |
| **way of interest** | **depreciation** | **way of interest** |  |  |
| **or of similar** | **and** | **or of similar** |  |  |
| **nature incurred** | **amortization** | **nature as per** |  |  |
|  | **(EBITDA)** | **(i) above which** |  |  |
|  | **during** | **the** | **exceeds 30% of** |  |  |
|  | **previous year** | **EBITDA as per****(ii) above** |  |  |
|  |  |  | **Assessment Year** | **Amount** | **Assessment Year** | **Amount** |
|  |  |  |  |  |  |  |  |

1. The company have not taken or accepted any loan or deposit in an amount exceeding the limit specified in **section269SS**during the previous year otherwise than by an account payee cheque or account payee bank draft or use of electronic clearing system through a bank account

### OR

The company have taken or accepted any loan or deposit in an amount exceeding the limit specified in section 269SS during the previous year otherwise than by an account payee cheque or account payee bank draft or use of electronic clearing system through a bank account, details are as follow:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **SN** | **Name of the person from whom specified sum is received** | **Address of the person from whom specified sum is received** | **PAN of the person from whom specified sum is received** | **Amount of****specified sum taken or accepted** | **Whether the****specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account** | **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** |
|  |  |  |  |  |  |  |

## The company had not received an amount of two lakh rupees or more from a person in a day, in respect of single transaction, otherwise than by an account payee cheque or an account payee bank draft or use of electronic clearing system through a bank account as specified in section **269ST**

**OR**

## The company had received an amount of two lakh rupees or more from a person in a day, in respect of single transaction, otherwise than by an account payee cheque or an account payee bank draft or use of electronic clearing system through a bank account as specified in section **269ST,** details of the same as under

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **SN** | **Name of the Payee** | **Address of the Payee** | **PAN of the Payee** | **Nature of****transaction** | **Amount of Payment** | **Date Of Payment** |
|  |  |  |  |  |  |  |

1. The company have not repaid any loan or deposit in an amount exceeding the limit specified in section 269T during the previous year other wise than by an account payee cheque or account payee bank draft drawn or by use of electronic clearing system through a bank account.

### OR

The company have repaid any loan or deposit in an amount exceeding the limit specified in section 269T during the previous year otherwise than by an account payee cheque or account payee bank draft drawn or by use of electronic clearing system through a bank account, details are as follow:

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SN** | **Name of the payee** | **Address payee** | **of** | **the** | **PAN of the payee** | **Amount****the repayment** | **of** | **Maximum****amount outstanding** | **Whether the****repayment was made by** | **In case the****repayment was made by** |
|  |  |  |  |  | **in the account** | **cheque** | **or** | **cheque or** |
|  |  |  |  |  | **at any time** | **bank draft or** | **bank draft,** |
|  |  |  |  |  | **during** | **the** | **use** | **of** | **whether the** |
|  |  |  |  |  | **previous year** | **electronic****clearing** | **same was****taken or** |
|  |  |  |  |  |  | **system** | **accepted by** |
|  |  |  |  |  |  | **through** | **a** | **an account** |
|  |  |  |  |  |  | **bank account** | **payee cheque** |
|  |  |  |  |  |  |  | **or an account** |
|  |  |  |  |  |  |  | **payee bank** |
|  |  |  |  |  |  |  | **draft** |
|  |  |  |  |  |  |  |  |

1. The company does not have any brought forward loss or depreciation.

### OR

The company have any brought forward loss or depreciation, details are as follow:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **SN** | **Assessmen t Year:** | **Nature of loss****/Depreciation allowance** | **Amount as returned** | **Amount as assessed** | **Remarks** |
| **Amount** | **Order No and Date** |
|  |  |  |  |  |  |  |

1. There is no change in the shareholding of the company.

### OR

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 section 79, details as follow. **Copy of Board resolution and Share Certificates has been attached herewith.**

1. The company has not incurred any loss in respect of specified business during the previous year.

### OR

The company has incurred loss of Rs. in respect of specified business during the previous year.

1. The company has not claimed any deduction under Chapter VIA.

### OR

The company has claimed any deduction under Chapter VIA, details are as follow:

|  |  |
| --- | --- |
| **Section** | **Amount** |
|  |  |

1. The company is not required to deduct or collect tax as per provisions of the Act.

### OR

The company is required to deduct or collect tax as per provisions of the Act, the details are as follow:

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **TAN/PA N** | **Section** | **Nature of Payment** | **Total****amount** | **of** | **Amount on****which tax** | **Amount on****which tax** | **Amount of****tax** | **Amoun****t on** | **Amount****of tax** | **Amount of****tax deducted** |
| **payment of** | **Was** | **deducted** | **Deducted** | **which** | **deducted** | **or collected** |
| **receipt** | **of** | **required to** | **or collected** | **or collected** | **tax** | **is** | **or** | **but** | **not** |
| **nature** |  | **Be** | **at specified** |  | **deducte** | **collected** | **deposited** |
| **specified in****column (3)** | **Deducted****or collected** | **rate** |  | **d or****collecte** | **at less rate** | **with****Government** |
|  |  |  |  | **d** | **at** |  | **.** |  |
|  |  |  |  | **rate** |  |  |  |  |
|  |  |  |  | **less** |  |  |  |  |
|  |  |  |  | **than** |  |  |  |  |
|  |  |  |  | **specifie** |  |  |  |
|  |  |  |  | **d rate** |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

### TDS Challans has been attached herewith.

1. The company is not required to furnish the TDS Returns

### OR

The company is required to furnish the TDS Returns, the details are as follow:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **SN** | **Tax deduction****and collection****Account Number (TAN)** | **Type of Form** | **Due date for furnishing** | **Date of****furnishing, if furnished** | **Whether the statement of tax deducted or****collected contains** | **If not, please furnish list of details/transactio****ns which are not** |
|  |  |  |  |  | **information about all****details/transactio ns which are****required to be reported** | **reported** |

### TDS Returns has been attached herewith.

1. The company is not liable to pay interest on late payment of TDS or late deduction of TDS.

### OR

The company is liable to pay interest on late payment of TDS or late deduction of TDS, details are as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **SN** | **TAN No.** | **Amount of interest under section 201(1A)/206C(7) is****payable** | **Amount** | **Dates of payment** |
|  |  |  |  |  |
|  |  |  |  |  |

1. **In case of Trading concern**, the quantitative details of principal items of goods traded as follows:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **SN** | **Item name:** | **Unit:** | **Opening stock:** | **Purchases during previous year:** | **Sales during previous year** | **Closing stock:** | **Shortage/excess, if any** |
| 1 |  |  |  |  |  |  |  |

### OR

**In case of Manufacturing Concern**, the quantitative details of principal items of raw material,

Finished Products & By-Products as follows:

**Raw Material:**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SN** | **Item Name** | **Unit** | **Opening****stock** | **Purchase****during the****previous year** | **Consump****tion during****previous year** | **Sales****during previous year** | **Closing****Stock** | **Yield of****finished product** | **% of yield** | **Shortage/****Excess, if any** |
|  |  |  |  |  |  |  |  |  |  |  |

**Finished Products**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SN** | **Item Name** | **Unit** | **Opening****stock** | **Purchase****during the previous year** | **quantity****manufactur ed during the previous****year** | **Sales****during previous year** | **Closing****Stock** | **Shortage/Ex****cess, if any** |
|  |  |  |  |  |  |  |  |  |

**By-Products**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SN** | **Item Name** | **Unit** | **Opening** | **Purchase** | **quantity** | **Sales** | **Closing** | **Shortage/Ex** |
| **stock** | **during the** | **manufactur** | **during** | **Stock** | **cess, if any** |
|  | **previous** | **ed during** | **previous** |  |  |
|  | **year** | **the** | **year** |  |  |
|  |  | **previous** |  |  |  |
|  |  | **year** |  |  |  |

1. The company had not received any amount in nature of dividend as referred in Section 2(22)(e)

### OR

The company had received any amount in nature of dividend as referred in Section 2(22), details are as follows:

|  |  |  |
| --- | --- | --- |
| A | Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:- |  |
|  | Amount received | Date of receipt |
|  |  |
|  |
| B | Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2? |  |
|  | Amount received | Cost of acquisition of shares bought back |
|  |  |
|  |

1. The company had not distributed any profits on which tax is required to be paid undersection 115-O

### OR

The company had distributed any profits on which tax is required to be paid under section 115-O, details are as follows:

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SN** | **Total amount of distributed profits** | **Amount reduction referred section****O(1A)(i)** | **to** | **of as in 115-** | **Amount reduction referred section****O(1A)(ii)** | **to** | **of as in 115-** | **Total thereon** | **tax** | **paid** | **Amount** | **Dates of payment** |

1. The company is not required to carry out any cost audit.

### OR

Cost Audit of the company was carried out any during the year, the details of any disqualification or disagreement on any matter etc. identified by the cost auditor is as follow:

1. The company is not required to carry out any audit under the Central Excise Act, 1944

### OR

Audit under the Central Excise Act, 1944 of the company was carried out any during the year, the details of any disqualification or disagreement on any matter etc. identified by the auditor is as follow:

1. The company is not required to carry out any audit under the Section 72A of Finance Act, 1994

### OR

Audit under the Section 72A of Finance Act, 1994 of the company was carried out any during the year, the details of any disqualification or disagreement on any matter etc. identified by the auditor is as follow:

1. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

|  |  |  |
| --- | --- | --- |
| **Particulars** | **Previous year** | **Preceding previous year** |
| Total turnover of the assessee |  |  |
| Gross profit/turnover |  |  |  |  |  |  |
| Net profit/turnover |  |  |  |  |  |  |
| Stock-in-trade/turnover |  |  |  |  |  |  |
| material consumed/Finished goods produced |  |  |  |  |  |  |

1. No demand or refund has been raised against the company during the year

### OR

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 alongwith details of relevant proceedings, is as follows:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Financial year to which****demand/refund relates to** | **Name of other tax law** | **Type (Demand raised/Refund received)** | **Date of demand raised/refund received** | **Amount** | **Remarks** |
|  |  |  |  |  |  |

1. The company was not required to furnish any statement in Form No.61 or Form No. 61A or Form No. 61B.

### OR

The company is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, the detail is as follow:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Income-tax Department Reporting Entity Identification Number** | **Type of Form** | **Due date for furnishing** | **Date of furnishing, if furnished** | **Whether the Form contains information about all details/ transactions which****are required to be reported** | **If not, please furnish list of the details/transaction s which are not reported** |
|  |  |  |  |  |  |

1. The company is not liable to furnish the report as referred to in sub-section (2) of section 286, the details is as follow

### OR

The company or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286, the details is as follow:

|  |  |  |  |
| --- | --- | --- | --- |
| **Whether report has been furnished by the assessee or****its parent entity or an alternate reporting entity** | **Name of parent entity** | **Name of alternate reporting entity (if applicable)** | **Date of furnishing of report** |
|  |  |  |  |

# **66.Clause 44: We have been informed by the assessee that the information required under this clause has not been maintained by it in absence of any disclosure requirement thereof under the Goods and Service tax statute. It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts. Further the standard accounting software used by Assessee is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirement regarding the requisite information in this clause. In view of above we are unable to verify and report the desired information in this clause**

# We hereby declare that the above stated information is correct and true and best to management knowledge.

For & on behalf of

Director/Partner/Prop\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Note:**

Whenever the assessee is not reporting or differently reporting in tax Audit report, Please ask him to give the reference of case laws, he relied upon.