**DRAFT MANAGEMENT REPRESENTATION LETTER FOR NON- CORPORATE ENTITY**

**PREPARED BY CA NITIN KANWAR**

To,

Chartered Accountants

### Add:

**Sub: Representation for the purpose of Tax audit for the financial year 2022-2023 (Assessment year 2023-2024)**

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 **31/03/2023** for 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.

I/We understand our responsibility for the preparation of Form 3CD. Form 3CD should be duly filled & authenticated byme/us. 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.

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. I/we am/are 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 :

**Please Tick whichever is applicable.**

1. 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 :
2. carrying on profession shall, if his gross receipts in profession exceedfifty lakh rupees in any previous year:
3. carrying on the business shall, if the profits and gains from the business is lower than deemed the profits and gains under section 44AE or section 44BB or section 44BBB:
4. carrying on the profession shall, if the profits and gains from the professionis lower than deemed the profits and gains under section 44ADA:
5. carrying on the business shall, if the provisions of sub-section (4) of section 44AD are applicable in his case and his income exceeds the maximum amount which is not chargeable to income-tax in any previous year:
6. The following is the members/partners of the firm & their profit sharing Ration is as follow:

|  |  |  |
| --- | --- | --- |
| **S No.** | **Name** | **Profit Sharing Ratio** |
|  |  |  |
|  |  |  |
|  |  |  |

1. There is no change in partners or members or in their Profit Sharing Ratio since the last date of the preceding year.

#### OR

There is change in partners or members or in their Profit Sharing Ratio since the last date of the preceding year. The particulars of the change is as follow:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **S No.** | **Name of**  **Partner/Member** | **Type of Change** | **Old Profit sharing Ratio** | **New Profit sharing Ratio** | **Remarks** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

#### Certified copy of Partnership deed/LLP Agreement has been attached herewith.

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 Partnership deed/LLP Agreement 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. We/I have employed **Mercantile/Cash Method** of accounting in the previous year i.e. F.Y. 2021-22.
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. 2021-22.

### 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. 2021-22. 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. ICDS Disclosure : **Already mailed to you. Can also check @**
2. I/we have 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

I/we have 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. 2021-22 & 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. I/we does not have any investment linked deduction u/s 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E

#### OR

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

1. I/we 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

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

## OR

I/we 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** |
|  |  |
|  |  |

1. I/We had not made any payment to non-resident on which tax is not deducted.

## OR

I/We had made payment to non-resident on which tax is not deducted, details is as follow:

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

1. I/We had not made any payment to non-resident on which tax has been deducted but not paid during the previous year. **Challans of TDS has been attached herewith.**

## OR

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

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

1. I/We had not made any payment on which tax is not deducted.

## OR

I/We had made payment on which tax is not deducted, details is as follow:

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

1. I/We 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

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

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

1. I/we have not paid any salary outside India or to a non-resident without TDS.

## OR

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

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

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

## OR

I/we 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 me/us other than account payee cheque drawn on a bank or account payee bank draft.

## OR

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

## OR

I/we am/are having contingent liability of Rs. on account of

.

1. I/we have not earned any exempt income during the year.

## OR

I/we have earned exempt income and the details of amount of expenditure incurred in relation to such income are as follows:

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

1. I/we have not paid any interest on delayed payment to the Micro, Small and Medium Enterprises Development Act, 2006.

## OR

I/we have paid the interest of Rs on delayed payment to the Micro, Small and Medium Enterprises Development Act, 2006.

# I/we have not made any payments during the previous year to the related parties.

**OR**

# I/we have 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. I/we 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

I/we 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. I/we 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

I/we 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. 2019-20 but was not allowed in the assessment of any preceding previous year i.e. F.Y. 2018-19 and was
2. paid during the previous year is Rs. **(Copy of challan or other supporting has been attached herewith.)**
3. not paid during the previous year is Rs.

#### OR

I/we does not have any liability pre-existed on the first day of the previous year i.e. F.Y. 2019-20 but was not allowed in the assessment of any preceding previous year i.e. F.Y. 2018-19.

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 ofthe 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

I/we had not incurred any liability in the previous year.

1. I/we does not have availed or utilized any CENVAT Credit during the year.

#### OR

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

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

1. I/we have not credited or debited any Prior Period Income or Expenditure during the year.

#### OR

I/we have Prior Period Income or Expenditure during the year, details as follows:

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

1. I/We 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**

I/We 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. I/we does not have amount borrowed on Hundi or any amount repaid thereon otherwise than account payee cheque.

#### OR

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Name of** | **PAN** | **Address** | **Amount** | **Date of** | **Amount** | **Amount** | **Date of** |
| **person** | **borrowed** | **borrowing** | **due** | **repaid** | **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. I/we have 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

I/we have 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** | **Rs.) of** | **brought forward as per sub-** | | **carried forward as per sub-** | |
| **expenditure by** | **interest, 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** | **amortization** | **nature as per** |  | |  | |
| **incurred** | **(EBITDA)** | **(i) above** |  | |  | |
|  | **during the** | **which exceeds** |  | |  | |
|  | **previous year** | **30% of** |  | |  | |
|  |  | **EBITDA as per** |  | |  | |
|  |  | **(ii) above** |  | |  | |
|  |  |  | **Assessment** | **Amount** | **Assessment** | **Amount** |
|  |  |  | **Year** | **Year** |
|  |  |  |  |  |  |  |  |

1. I/we have not 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

#### OR

I/we 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** | **Address of the** | **PAN of the** | **Amount of** | **Whether the** | **In case the** |
| **person from** | **person from** | **person from** | **specified sum** | **specified sum** | **specified sum** |
| **whom specified** | **whom specified** | **whom specified** | **taken or** | **was taken or** | **was taken or** |
| **sum is received** | **sum is received** | **sum is received** | **accepted** | **accepted by** | **accepted by** |
|  |  |  |  | **cheque or bank** | **cheque or bank** |
|  |  |  |  | **draft or use of** | **draft, whether** |
|  |  |  |  | **electronic** | **the same was** |
|  |  |  |  | **clearing system** | **taken or** |
|  |  |  |  | **through a bank** | **accepted by an** |
|  |  |  |  | **account** | **account payee** |
|  |  |  |  |  | **cheque or an** |
|  |  |  |  |  | **account payee** |
|  |  |  |  |  | **bank draft** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |

1. I/we had not receivedan 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**

I/we had had receivedan 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. I/we have not repaid any loan or deposit in an amount exceeding the limit specified in section 269T during the previous yearotherwise than by an account payee cheque or account payee bank draft drawn or by use of electronic clearing system through a bank account.

#### OR

I/we have repaid any loan or deposit in an amount exceeding the limit specified in section 269T during the previous yearotherwise 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 of the** | **PAN of the** | **Amount of** | **Maximum** | **Whether the** | **In case the** |
| **payee** | **payee** | **the** | **amount** | **repayment** | **repayment** |
|  |  | **repayment** | **outstanding** | **was made by** | **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** | **same was** |
|  |  |  |  | **clearing** | **taken or** |
|  |  |  |  | **system** | **accepted by** |
|  |  |  |  | **through a** | **an account** |
|  |  |  |  | **bank account** | **payee cheque** |
|  |  |  |  |  | **or an account** |
|  |  |  |  |  | **payee bank** |
|  |  |  |  |  | **draft** |
|  |  |  |  |  |  |  |  |

1. I/we does not have any brought forward loss or depreciation.

#### OR

I/we have any brought forward loss or depreciation, details are as follow:

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

1. I/We have not incurred any speculation loss during the previous year.

#### OR

I/We have incurred speculation loss of Rs. during the previous year.

1. I/We have not incurred any loss in respect of specified business during the previous year.

#### OR

I/We have incurred loss of Rs. in respect of specified business during the previous year.

1. I/We have not claimed any deduction under Chapter VIA.

#### OR

I/We have claimed any deduction under Chapter VIA, details are as follow:

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

1. I/We have not required to deduct or collect tax as per provisions of the Act.

#### OR

I/We have is required to deduct or collect tax as per provisions of the Act, the details are as follow:

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **TAN/PA** | **Section** | **Nature of** | **Total** | **Amount on** | **Amount on** | **Amount of** | **Amoun** | **Amount** | **Amount of** |
| **N** | **Payment** | **amount of** | **which tax** | **which tax** | **tax** | **t on** | **of tax** | **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** | **deducted** | **rate** |  | **d or** | **at less rate** | **with** |
|  |  | **column (3)** | **or collected** |  |  | **collecte** |  | **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 information about all details/transactio ns which are**  **required to be reported** | **If not, please furnish list of details/transactio ns which are not 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 stock** | **Purchase during the previous year** | **quantity manufactur ed during the**  **previous year** | **Sales during previous year** | **Closing Stock** | **Shortage/Ex cess, if any** |
|  |  |  |  |  |  |  |  |  |

1. I/we have not received any amount in nature of dividend as referred in Section 2(22)(e)

#### OR

I/we have received any amount in nature of dividend as referred in Section 2(22)(e), details are as follows:

|  |  |
| --- | --- |
| **Amount Received** | **Date of Receipts** |
|  |  |

1. I/we are not required to carry out any cost audit.

#### OR

Cost Audit 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. I/we are not required to carry out any audit under the Central Excise Act, 1944

#### OR

Audit under the Central Excise Act, 1944 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. I/we are 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 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 us 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. I/we are not required to furnish any statement in Form No.61 or Form No. 61A or Form No. 61B.

#### OR

I/we are 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** |
|  |  |  |  |  |  |

**Copy of Form submitted has been attached herewith.**

**63. 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.**

I/we hereby declare that the above stated information is correct and true and best to my/our knowledge.

For

(Assessee)

**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.