

Dear All,

DUE DATES ARE CLOSER THAN THEY APPEAR.

The Audit season is knocking the doors; its time to collate all the documents for the period from April 2021 to March 2022.

Pls send the following docx:

1. Accounting Books,
2. Bank account Statement, Loan repayment schedules for the concerned period,
3. Fixed Assets register,
4. Documents for any capital assets purchased during the year,
5. Salary and Wages register,
6. Sale & Purchase invoices,
7. Quantity wise list of closing stock,
8. GST Return – GSTR-1, GSTR-3B, ITC-04,
9. E-way bill reconciliation summary with books.
10. TDS Return- 26Q, 24Q, 27Q, 27EQ along with acknowledgement,
11. GST, Traces, Income Tax user ID Password,
12. Import/ Export Documents (as applicable)
13. Tax Audit report (Form 3CD) annexure:
 - Monthly ESI /EPF payment details.
 - Details of Payment on which tax is not deducted/not deposited with govt.
 - Details of payment made to related parties.
 - Details of CENVAT/GST credit availed and utilized during the year.
 - Details of loans / advance taken or repaid during the year.
 - Details of Expenses on which TDS deducted.
 - Detail of TCS collected.
 - Document of any assessment or proceeding (if any) during the year or thereafter
 - **Break-up of total expenditure of entities registered or not registered under the GST (Clause – 44)**

(Clause -44 of Form 3CD is introduced by CBDT from F.Y. 2021-22 after keeping it in abeyance till last year. A sample format is attached for your reference)

The above documents are not exhaustive, balance documents will depend on case to case basis

Pls bring and submit or mail the documents with Subject <Company name> **Audit F.Y. 2021-22.**

Pls collate and send the documents thru a **single mail** latest **by 5th Sep 2022.**

Note:- A sample list in excel format is also attached of Form 3CD annexure for your reference

Team,
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