

Sections to be selected while issuing Tax Audit reports —

Turnover Exceeding 1 cr for Business - 44AB(a)

Turnover >50 Lacs for Profession - 44AB(b)

Covered by Sec 44AE/BB/BBB - 44AB(c)

If Audit done due to non compliance of 44ADA-. 44AB(d)

If Audit done to non compliance of 44AD- 44AB(e)

In case of Tax Audit of Companies/LLP(if Receipts exceeds 40L) - 3rd Proviso of 44AB