

**Information Required for Tax Audit for the F.Y. 2016-17 (A.Y. 2017-18)**

1. Name of Unit with Location Code : \_\_\_\_\_
2. Postal Address : \_\_\_\_\_
3. (A) TAN (Income Tax) : \_\_\_\_\_
- (B) Registration Number for: -
- (i) Excise Duty : \_\_\_\_\_
- (ii) Service Tax : \_\_\_\_\_
- (iii) Sales Tax/VAT : \_\_\_\_\_
- (iv) Custom Duty : \_\_\_\_\_
- (v) Central Sales Tax : \_\_\_\_\_

(C) Whether any audit was conducted under Central Excise Act, 1944, if yes, give details of qualification if any or disagreement on any matter/item/value/ quantity as may be reported by the Auditor.

4. Month wise detail of contributions received from employees separately for EPF/ESI/CPF and payment made there against: -
- (i) **EPF**

Sr. No	Nature of Fund	Sum received from (employees share only)	Due date for payment	Actual amount paid (Employees share only )	Actual date of payment to the concerned authority
1	04-2016		15-05-2016		
2	05-2016		15-06-2016		
3	06-2016		15-07-2016		
4	07-2016		15-08-2016		
5	08-2016		15-09-2016		
6	09-2016		15-10-2016		
7	10-2016		15-11-2016		
8	11-2016		15-12-2016		
9	12-2016		15-01-2017		

10	01-2017		15-02-2017		
11	02-2017		15-03-2017		
12	03-2017		15-04-2017		

**(ii) ESI**

<b>Sr. No</b>	<b>Nature of Fund</b>	<b>Sum received from (employees share only)</b>	<b>Due date for payment</b>	<b>Actual amount paid</b>	<b>Actual date of payment to concerned authority</b>
1	04-2016		21-05-2016		
2	05-2016		21-06-2016		
3	06-2016		21-07-2016		
4	07-2016		21-08-2016		
5	08-2016		21-09-2016		
6	09-2016		21-10-2016		
7	10-2016		21-11-2016		
8	11-2016		21-12-2016		
9	12-2016		21-01-2017		
10	01-2017		21-02-2017		
11	02-2017		21-03-2017		
12	03-2017		21-04-2017		

**(ii) CPF**

<b>Sr. No</b>	<b>Nature of Fund</b>	<b>Sum received from employees</b>	<b>Due date for payment</b>	<b>Actual amount paid (Employees share only )</b>	<b>Actual date of payment to concerned authority</b>

5. Detail of expenditure incurred by way of penalty or fine: -

Sr. No	Particulars	Amount	A/C code where booked
(i)	Expenditure incurred by way of penalty or fine for violation of any law for the time being in force		
(ii)	Expenditure incurred by way of any other penalty or fine not covered above.		
(iii)	Expenditure incurred by way of any purpose which is an offence or prohibited by law.		

6. (i) Information regarding submission of Statement of Tax Deducted (TDS)/ Collected at Source (TCS), u/s 206 (c), during the year to Income Tax Authorities: -

TAN	Type of Form	Quarter	Due date for furnishing	Actual date of furnishing	Whether all the information about the transaction have been reported
1	2	3	4	5	6
	24Q	Ending 30 <sup>th</sup> June	31 <sup>st</sup> July		
	24Q	Ending 30 <sup>th</sup> September	31 <sup>st</sup> October		
	24Q	Ending 31 <sup>st</sup> December	31 <sup>st</sup> January		
	24Q	Ending 31 <sup>st</sup> March	31 <sup>st</sup> May		
	26Q	Ending 30 <sup>th</sup> June	31 <sup>st</sup> July		
	26Q	Ending 30 <sup>th</sup> September	31 <sup>st</sup> October		
	26Q	Ending 31 <sup>st</sup> December	31 <sup>st</sup> January		
	26Q	Ending 31 <sup>st</sup> March	31 <sup>st</sup> May		
	27EQ	Ending 30 <sup>th</sup> June	31 <sup>st</sup> July		
	27EQ	Ending 30 <sup>th</sup> September	31 <sup>st</sup> October		
	27EQ	Ending 31 <sup>st</sup> December	31 <sup>st</sup> January		
	27EQ	Ending 31 <sup>st</sup> March	31 <sup>st</sup> May		

(ii) Statement of Interest paid on late deposit of TDS/TCS (u/s 201 (1A) & 206 (c) (7)

Amount of Interest payable	Amount paid out of Interest payable	Date of payment
1	2	3

**7. Information regarding Service Tax**

Assessment year	Demand raised by the Assessing Officer during the year	Refund allowed by the Assessing Officer during the year

**8. Information regarding Excise Duty**

Assessment year	Demand raised by the Assessing Officer during the year	Refund allowed by the Assessing Officer during the year

Regarding point no. 7 & 8, any assessment completed by the authority will be intimated.

- 9.** Certified that: -
- (i) No payment has been made to Non-Resident.
  - (ii) All payment more than 20,000/- to a person in a day is made by account payee cheque/draft.
- 10.** Submit a certificate copy of Accounting GH 27.4 matched with TDS certificate along with copy of TDS certificate

[Signature of DDO (with date)]

Name & Designation: \_\_\_\_\_

Office Address: \_\_\_\_\_

\_\_\_\_\_

Contract No.: \_\_\_\_\_



**How to fill the format?**

Column no.	Remarks	Column no.	Remarks
1	Tax deduction or collection Account Number	9	The amount on which lesser rate or tax has not been deducted.
2	Section under which the tax has been deducted or collected	10	Total amount of tax deducted/ collected out of amount furnished in column 9.
3	Nature of payment	11	Due date on which the TDS deducted was required to be deposited.
4	Month in which the payment has been made.	12	Actual date on which the TDS has been deposited
5	Total Payment made	13	Amount of tax deposited.
6	Amount on which tax was required to be deducted/ collected.	14	Amount of tax deducted but not deposited.
7	Amount on which tax has been deducted/ collected at specified rate	15	The less/ non-deduction of tax be justified in light of rules/ sections of Income Tax Act, 1961.
8	Amount of tax deducted /collected out of Amount furnished in column 6		

**Examples:**

- Let total payment made against contractors under section 194C during the FY 2015-16 is Rs. 10.00 lacs. Tax was required to be deducted on payments made more than Rs. 30,000 per contract, say 6.00 lacs. The DDO deducted TDS on Rs. 4.00 lacs @ specified rate of 10% i.e. Rs. 40,000. The Total amount on which the tax was less/ not deducted was Rs. 2.00 lacs and tax not deducted was Rs. Rs. 20,000. Out of Rs. 40,000 deducted, Rs. 10,000 has not been deposited than the format will be filled as shown above.
- if the amount of Tax has correctly and at appropriate rate has been deducted and deposited, the same figure of tax will be filled in the column no. 8 & 13.