NAME OF THE ASSESSEE :

AUDIT FOR THE F. Y.

TAX AUDIT PROGRAMME

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | AREA | DONE BY | REMARK | PAGE NO. |
| 1. | CHECK T.D.S. PROVISIONS APPLICABILITY.  COMISSION / BROKAGE, RENT,  TRANSPORTATION |  |  |  |
| 2. | CASH PAYMENT ABOVE 20000 |  |  |  |
| 3. | ANY OTHER LOAN TRANCATION. |  |  |  |
| 4 | DEPRECIATION CALCULATION. |  |  |  |
| 5. | LAST YEAR AUDIT ADJUSTMENT. |  |  |  |
| 6. | TRANSACTIONS WITH RELATIVES. |  |  |  |
| 7. | PAYMENT TO RELATIVES. |  |  |  |
| 8. | CAPITAL EXPS ACCOUNTED AS REVENUE EXPS |  |  |  |
| 9. | REVENUE EXPS ACCOUNTED AS CAPITAL EXPS |  |  |  |
| 10 | PERSONAL EXPS ACCOUNTED AS BUSINESS EXPS |  |  |  |
| 11 | PRIOR YEAR EXPS / INCOME  CASH BASIS EXPS |  |  |  |
| 12 | VERIFY :  1. L. I. P. RECEIPTS  2. INCOME TAX CHALLAN  3. PROFESSIONAL TAX CHALLAN  4. VAT / SALES TAX CHALLAN  5. TDS CHALLANS  6. STOCK VALUATION METHOD |  |  |  |
| 13. | PROVISION FOR  1. AUDIT FESS  2. BANK INTEREST  3. TELEPHONE BILL  4. SALES VAT TAX.  5. CONSULTANCY FESS |  |  |  |
| 14. | PENALTY DEBITED TO P & L A/C |  |  |  |
| 15 | QUANTITWISE PROFITABILITY |  |  |  |
| 16 | PRECAUTIONERY POINTS FOR ASSESSEE |  |  |  |
| 17 | CHECK ENTIRES TWICELY ENTERED |  |  |  |
| 18 | NEGATIVE CASH |  |  |  |
| 19 | CHECK ENTRIES IN MEMORANDUM IN TALLY |  |  |  |
| 20 | CHK GROUP OF CREDITORS TO FIND LOAN ( DR & CR SIDES ) |  |  |  |
| 21 | CHK 26AS FOR TDS ON NSDL WEBSITE |  |  |  |