

Government of India
Ministry of Finance, Department of Revenue
Central Board of Direct Taxes
Audit & Public Accounts Committee Division

F. No.240/08/2015–A& PAC - II

Dated 21/07/ 2017

Sub - Instruction laying down Standard Operating Procedure to handle Receipt/Revenue Audit Objections-Regarding

1. Introduction

1.1 The Instruction No 9 of 2006 dated 7/11/2006 as supplemented by Instruction No 16 of 2013 deal with revenue / receipt audit. In spite of a comprehensive instruction with well-defined role & responsibilities of various authorities, the pendency of outstanding objections has not abated. Further, indiscriminate remedial measures result in frivolous litigations causing undue hardship to tax payers. The Board has reviewed entire workflow to handle receipt audit observations with twin objectives of quick conclusion of remedial action in cases of accepted audit objections & to avoid remedial action as precautionary measure where observations are not acceptable.

1.2 With the launching of Income-tax Business Application (ITBA), the work flow would be monitored by supervisory authorities on system. This would instill accountability at every level in field formation. The perpetual problem of reconciliation of pendency will be resolved with launching of a web-based portal by the office of the C&AG "osparas.ap.nic.in" where CIT-wise / AO wise pendency have been hosted. The portal has the facility for uploading of reply by the CIT concerned. In due course of time, the interface of ITBA would also be linked with C&AG's new portal for complete work flow automation.

1.3 With the technological assistance of ITBA and CAG portal in place, Standard Operating Procedure (SOP) have been aligned to workflow in ITBA, with defined roles and responsibilities of each functionary in the hierarchy. The timelines for each step to be executed by officer concerned has been laid down hereunder.

1.4 In supersession of all existing instructions on this subject in general and instruction No 9 of 2006, Instruction No 16 of 2013 and Circular No 8/2016 in particular, this instruction is issued for strict compliance by all concerned.

2. Audit Procedure followed by CAG office

2.1 The field offices of CAG (Comptroller and Auditor General of India) carry out normal audit of assessments which is referred to as '**compliance audit**'. Further, audit of non-assessment areas including, inter alia, expenditure is also covered in compliance audit to review the compliance of various instructions/directions of CBDT. It also undertakes study of systemic issues like implementation of any provision or functioning of any segment of the department called '**performance audit**' to see that the objectives are being achieved.

2.2 The audit team called Local Audit Party (LAP) visit different assessment units for the purpose of compliance audit. The LAP initially conducts what is called 'Entry Conference' wherein audit methodology is explained and AO's co-operation is sought in furnishing statistical data, records and replies to pending observations of earlier cycle etc. The mistake detected by LAP in the audit process is intimated to the AO in the form of an Audit Memo (normally called Half Margin Note) and his initial response to the query is sought. After the audit of the circle / ward is over, there is Exit Conference of LAP with AO in which summary of audit conducted is discussed, AO's confirmation is sought to the effect that points included in audit mistakes were not pointed out by IAP/SAP and no other action (issue of notice u/s 148 or 154) was taken before the issue of Audit Query. It is also confirmed that the interim replies to the audit queries given by AO have been incorporated in the audit report.

2.3 Within about a month of close of audit, a Local Audit Report (LAR) is forwarded to the PCIT concerned containing audit observations in respect of errors noticed. The LAR has various parts as under:

Part-IA	General information – Introduction (assessment unit, LAP and dates of audit), Administration, Selection, Jurisdiction
Part-IB	List of outstanding audit observations
Part-IC	Review Note and Settlement of outstanding paragraphs
Part-II	Current Audit Observations - Section-A Corporate-tax, Section-B Income-tax, Section-C Wealth-tax, Section-D Fringe Benefit tax, Section-E Other Misc taxes (each section for Part IIA, IIB & III)
Part-IIA	Major Audit Observations above prescribed limits applicable to different categories (sections A, B, C, D etc) (different limits in metro, non-metro, corporate, non-corporate etc)
Part-IIB	Minor Audit Observations in the prescribed limits applicable to different categories (sections A, B, C, D etc)
Part-III	Other Audit Observations – NMV (No Monetary Value) paras
Part-IV	List of cases not produced to audit
Part-V	Disclaimer Certificate

2.4 The objections are settled after considering the replies sent by the PCIT. The C&AG prepares an Audit Report in respect of Direct Tax which contains illustrative cases to support their conclusion regarding loss of Revenue due to mistake in making assessments. These illustrative cases are taken from Local Audit Reports based on quantum of loss of revenue, even if objections are not accepted by the department.

2.5 As a first step towards conversion of audit objection to "Draft Para", the Director (ITRA) sends particulars of objections to the PCIT through a 'Statement of Fact' (SOF). The SOF to make Draft Para can be proposed even in cases where objection has been settled after completion of remedial action. After incorporating the response, if any, from the PCIT to the SOF, illustrations selected for inclusion in the Audit Report are sent to the Board for comment. On receipt of Draft Paras from the office of the C&AG, the A&J division of the Board, calls for report from the PCIT in Proforma A & B to prepare its response to the Audit Report.

2.6 The Audit Report of CAG for each financial year is presented to the Parliament which is examined by Public Accounts Committee. The response of C&AG is also presented before the PAC.

3. Audit program and Case Records:

3.1 The PCIT shall inform the program of compliance audit by the Local Audit Party, which is intimated to him about a month in advance, to the CIT(Audit) to ensure that the Internal Audit of those assessment units is carried out on priority.

3.2 At the beginning of audit cycle, the Assessing officer shall request the LAP to furnish Audit Memo on daily basis as soon as the mistake is observed rather than handing over all such notes on the last day of audit period. The AO shall supply the assessment and other records as required by LAP expeditiously keeping proper records.

3.3 If it is not possible to make available any particular record requisitioned, the Assessing officer shall communicate the reasons therefor to the LAP in writing with the prior approval of the PCIT concerned. Such record shall be invariably produced at the next audit cycle.

Standard Operating Procedure (SOP) for handling objections

4. Half Margin Note stage

4.1 After audit of a particular record, the Local Audit party generally issues Audit Memo (Half Margin Note) on any irregularity or mistake observed in individual cases. The Assessing

officer shall categorize the objection raised as (i) **factual mistake** or (ii) **legal question**, or (iii) **mixed issue**, if the objection is not already so categorized by the LAP. Thereafter the AO should reply to the Half Margin Note (HMN), in all cases in the manner as discussed below.

4.2 On receipt of half margin note from audit party, in case of factual objection,

- (i) if mistake pointed out by the audit is found to be correct, the AO shall initiate / take appropriate remedial action, within 5 days, and inform the LAP accordingly.
- (ii) if facts in objection are not found correct, the AO shall give reply to the audit specifying correct facts.

4.3 In case of legal question or mixed issue(s), the AO shall specify as to whether or not, the factual aspect of the objection is correct and convey the correct facts relating to the factual issue(s) to the LAP. For the legal question raised as such or in a mixed issue, the Assessing officer may state that the reply would follow after due examination of the matter.

4.4 The Assessing officer shall send a status report to the PCIT as regards mistakes involving legal question / mixed issue so that a view may be prepared for response on receipt of LAR.

5. Local Audit Report (LAR) stage

5.1 The Local Audit Report (LAR) is sent by the Group Officer concerned, dealing with audit of Direct taxes in the office of Director General of Audit or Principal Director of Audit (Central) [*referred to as 'concerned CAG officer' in this Instruction*] to the Assessing officer with a copy to PCIT and CIT(Audit). Until the time the process of receiving LAR on system begins, the Assessing officer shall enter all the objections in the LAR in 'Revenue Audit' Module of ITBA in the columns given at **Annexure-1** to this instruction.

5.2 The PCIT shall, after calling for the report from AO and Range head, if needed, take a decision as to, whether or not, the objection is acceptable.

Action when objection is acceptable

5.3 Where the Revenue Audit objection is accepted, the PCIT shall decide if the relevant order under audit requires revision u/s 263 as remedial action. If yes, he shall call for the relevant records and proceed to initiate action u/s 263.

5.4 In other cases, the PCIT shall communicate his decision not to invoke section 263 to the Assessing Officer who shall examine the facts of each case and take a suitable action as per his independent application of mind on the facts of each case.

5.5 In case the Assessing Officer decides to choose section 154 as the appropriate remedial measure in 5.4 above, he shall initiate the action after approval of the Range head.

5.6 The remedial action in case of accepted audit objection shall be initiated within three months and shall be completed within further period of six months from initiation. The objection shall be treated as settled once the intimation of completion of remedial action and issue of demand notice is given to concerned CAG officer.

Process when Objection is not acceptable

5.7 Where the audit objection is not accepted, the PCIT shall send a reply to the concerned CAG officer specifying reasons for non-acceptance of objection within two months of receiving LAR. A copy of the reply shall also be marked to the CIT(Audit). Where the view of PCIT is accepted, the objection will be dropped and no further action would be required.

5.8 Where the view of PCIT is not accepted and a rejoinder is received from concerned CAG officer with reasons for disagreement, the PCIT shall first get the contents of rejoinder entered in ITBA system. He shall then reconsider the objection in the light of points raised in the CAG rejoinder. If PCIT agrees with the views of the ITRA, the procedure as in para 5.3 to 5.6 above shall follow.

5.9 Where the PCIT is still of the view that objection is not acceptable, he shall take up such cases of disagreement, in inter-departmental meeting with Director General of Audit or Principal Director of Audit (Central), along with cases where there is no response to PCIT's replies from the CAG officer after lapse of two months.

5.10 The CIT(Audit) shall also be invited to the meeting and he shall play an active role for maintaining consistency of approach on a particular issue. In the meeting, efforts will be made to resolve the difference of opinion and arrive at common view, as far as possible. Detailed 'Minutes of the Meeting' shall be recorded and sent to all concerned. However no remedial action shall be initiated in respect of objections not accepted by PCIT even after discussion in meeting.

Unresolved cases:

5.11 Where a Revenue audit objection remains unresolved at field level, the PCIT shall enter in ITBA system, the outcome of meeting referred to in 5.9 above, as per minutes recorded. In such cases the ADG (Audit) shall be able to generate a summary of objection containing all information as in proforma at **Annexure-2** of this Instruction in order to take up the matter in the headquarter office of C&AG.

5.12 The ADG(Audit), acting on behalf of CBDT, shall hold meeting with the Principal Director of Audit (Direct Taxes) in the Hq office of C&AG to discuss the objections remaining

unresolved at field level. For this purpose, the ADG(Audit) may constitute a team of officers as deemed appropriate, including CIT(A&J), CBDT and officers from Directorate of L&R, so that the latest judicial position on a legal issue may be brought to the notice of officers of CAG during discussion. Minutes of the meeting may be recorded and sent to all concerned. However no remedial action shall be initiated if the objection raised by CAG is not found acceptable in the meeting.

6. Draft Para stage

6.1 Where Statement of Facts (SOF) proposing to include an objection as draft para in audit report is received, the PCIT shall examine the issue (irrespective of whether or not, the audit objection was accepted) from factual & legal perspective and send appropriate reply including present status of appeal etc, to the concerned CAG officer within a fortnight of the receipt thereof.

6.2 The PCIT shall upload particulars and the CCIT shall insert comments in ITBA system in revised Proforma-A, as prescribed at **Annexure-3**, in respect of each Draft Para, within 6 weeks from its receipt to enable the Board to submit reply to the C&AG of India. In case the draft para relates to an objection that has been accepted, report in Proforma-B as prescribed at **Annexure-4**, shall also be similarly uploaded. A copy of the report shall be marked to the ADG (Audit) for preparation of the Action Taken Note (ATN).

6.3 After the receipt of the Audit Report presented to the Parliament, the ADG (Audit) shall give concluding shape to the ATNs (Action Taken Notes) on Audit Paras, and send these to the Board, through the Pr.DGIT(Admn), for submission to the C&AG of India after necessary vetting and consideration in the Board.

7. Appeal to ITAT in cases involving audit objection

7.1 The adverse order of the first appellate authority in cases involving revenue audit objections should be carefully scrutinized by the PCIT. The appeal to ITAT shall be filed only if the appeal order is not acceptable on merits.

8. Registers to be maintained:

8.1 The record of entire audit work i.e. the LAR, all subsequent communications for its settlement etc with dates, shall be available in the ITBA system. The required information like pendency & settlement of major & minor revenue audit objections shall be available as MIS.

8.2 However, until the time Audit Module in ITBA system is fully functional, the registers in the format as prescribed in the existing Instruction shall continue to be maintained.

9. Reporting system:

9.1 All work including correspondence regarding revenue audit shall be done through ITBA system. The statistical and other reports, as may be required, shall be generated from the ITBA system itself. However for monitoring and control following standard MIS reports are prescribed:

(a) Statistical report, to ascertain progress, in respect of number of audit objections raised, settled, pending etc in the format given at **Annexure-5**.

(b) List of pending audit objections with particulars as may be required out of those prescribed in **Annexure-6**.

For Audit Set-up

9.2 The CIT(Audit) shall be able to generate MIS report in Annexure-4 for his jurisdiction or for each PCIT charge. The PCCIT shall be able to generate similar MIS report for his jurisdiction or CIT(Audit) wise, or CCIT wise or PCIT wise as may be required. The ADG(Audit) shall be able to generate similar MIS report for all or any of the PCCIT or CCIT or PCIT or any CIT(Audit) in India.

For CCIT or PCIT

9.3 The PCIT shall be able to generate, as and when required, MIS report in Annexure-4 for his charge with break-up for each Range or AO in his charge. The PCIT shall also be able to generate list of all pending audit objections in Annexure-5 for his charge or any Range or any AO in his charge.

9.4 The ADG(Audit) may, with the approval of Member(A&J), specify any other periodic MIS that is required to be generated through ITBA.

9.5 Until such time as Audit Module in ITBA becomes functional, the reports as per existing guidelines shall continue to be sent.

10. Monitoring by CCIT

10.1 PCCIT shall review the progress of settlement of revenue objections in the CCIT Regions under his administrative control on quarterly basis and take necessary steps to achieve Action Plan targets for the year in this regard. He shall submit a report within a fortnight of each quarterly review to the Member (A&J), CBDT.

11. Calling for Explanation of officers:

11.1 Where the Major Revenue Audit Objection has been accepted, the PCIT may call for explanation of Officer/staff concerned in appropriate cases, keeping in view the nature of objection and facts of the case, and take suitable action as deemed appropriate.

11.2 The PCIT may also call for explanation of the officers who delayed the process of remedial action beyond the time line laid down in this instruction and of those who failed to take remedial action in cases of accepted audit objection in time, causing irretrievable loss of revenue.

11.3 Where a Major Revenue Audit Objection has been accepted by the department in a case which was audited by the internal audit earlier and such objection was not pointed out by the Internal Audit Officer, the CIT (Audit) may call for explanation of such Internal Audit Officer in appropriate cases and may take suitable action as deemed fit.

11.4 Any officer / staff whose explanation has been called for as above shall furnish explanation through ITBA system.

12. Ledger Cards

12.1 Proper maintenance of record of mistakes committed by a particular officer is an essential step to enforce accountability and take reformative steps. This is to be done by maintaining Ledger Cards. The ledger card in respect of erring assessing officers shall be maintained on the ITBA system and would be available to supervisory officers.

12.2 However, until the time Audit Module in ITBA system is fully functional, the ledger card will continue to be maintained in the offices of the PCIT concerned as well as the CIT(Audit) in the format as in existence prior to this Instruction coming into force.

13. The ADG (Audit)

13.1 ADG (Audit) shall act as the coordinating agency for the various CsIT (Audit) to promote uniformity of view on same issue.

13.2 He shall monitor progress of settlement of objections both internal and revenue.

13.3 The ADG (Audit) shall try to reconcile the view of department and CAG in cases remaining unresolved at field level so that the number of draft paras may be minimized.

14. The above instructions would apply mutatis mutandis to the Revenue Audit's observations in cases covered in Performance Review so far as taking of remedial action, accountability measures and necessary action against the officer / staff responsible for the mistake is concerned.

15. When the Audit Module of ITBA becomes functional, entire work flow of audit, including all correspondence, shall be through ITBA system. The correspondence with C&AG official, if received in physical form, shall be entered in the system by the authority concerned.

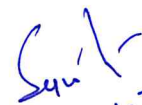
16. These instructions may be brought to the knowledge of all concerned for strict compliance.

This issues with the approval of the Board.

Hindi version of the Instruction will follow.

Abbreviations used in this Instruction

PDGIT	Principal Director General of Income-tax
PCCIT	Principal Chief Commissioner of Income-tax
DGIT	Director General of Income-tax
CCIT	Chief Commissioner of Income-tax
PCIT	Principal Commissioner of Income-tax and includes Commissioner of Income-tax
ADG	Additional Director General of Income-tax
Concerned CAG officer	Concerned Group Officer dealing with audit of Direct Taxes in the offices of Director General of Audit/ Principal Director of Audit (Central)
Range head	Additional or Joint Commissioner of Income-tax heading the Range
AO	Assessing Officer


21-7-17

(Sunita Verma)
Addl. CIT (OSD) A&PAC,
CBDT, New Delhi.

Particulars of objections in LAR

1	LAR No	
2	Para No	
3	Name of the assessee	
4	PAN	
5	Status	
6	Assessment Year	
7	Spl Range/Circle/ Ward	
8	Date of filing of return, if any?	
9	Total Income as per return	
10	Tax and interest payable on returned income / Net wealth	
11	Date of assessment/other order subject of audit	
12	Section under which order under audit was made	
13	Tax and interest payable on assessed income / Net wealth	
14	Demand raised by order subject to audit (after adjustment of pre-paid taxes)	
15	Name & Employee code of AO who made the order under audit	
16	(i) Date of Internal Audit, if done	
	(ii) Whether this Objection was raised by the Internal Audit	Yes/No
17	Local Audit Party No	
18	Amount of under assessment / over assessment	
19	Revenue effect	Tax + interest
20	Objection Major or Minor	<i>Drop down</i>
21	Category – Factual/Legal/Mixed	
22	Section(s) involved in objection	
23	Body of objection as per LAR	
24	Issue in objection in brief (150 character)	<i>(drop down list as below)</i>

Suggested form of drop down list for column 24 above

1	35(1)(i)-Allowing expenditure not approved by prescribed authority
2	37-Allowing capital expenditure as expense
3	37-Expl-Allowance of expense-prohibited by law
4	40(b)-Partner remuneration allowed though neither amount nor manner given in partnership deed
5	72(1)-Improper carry forward of loss
6	74(1)-Improper carry forward of capital loss
7	74-Incorrect set off after 8 years
8	80IB-Incorrect deduction-SSI after 31/3/02
9	80-Improper carry forward of loss in belated return
10	92C-Arithmetical mistake in determining adjustment
11	92C-Incorrect ALP-Incorrect operating expense of comparable
12	115JB-Incorrect working of net profit
13	184-Remuneration amount not given in deed
14	195(2)-Allowance of expense though TDS not deducted
15	234A(3)-Incorrect levy of interest
16	234A(3)-Non levy of interest u/s 234A(3)
17	234A-Short levy of interest
18	234B-Incorrect calculation of interest period
19	234B-Short levy of interest
20	234C-Short levy of interest
21	271(1)(b)-Non-levy of penalty u/s 271(1)(b)
22	271(1)(b)-Non-levy of penalty-No reasons given
23	271D- Non-levy of penalty u/s 271D
24	271D-Non-levy of penalty u/s 271D
25	271F- Non-levy of penalty u/s 271F
26	271F-Non-levy of penalty on return filed beyond AY
27	Others – to be filled in by officer concerned

SUMMARY OF UNRESOLVED OBJECTIONS FOR DISCUSSION
BY ADG(AUDIT) WITH HQ OF THE C&AG

S No	Particulars	
1	PCCIT and CCIT Region	
2	PCIT/ CIT charge	
3	Assessment unit having jurisdiction	
4	Name of the Assessee	
5	Assessment Year	
6	Reference No of LAR	
7	Loss of Revenue reported	
8	Audit objection as in LAR	
9	Reply of the PCIT	
10	Rejoinder, if any, received from ITRA	
11	Outcome of meeting of at field level (refer para 5.1.1)	

PROFORMA-A

PROFORMA REPORT ON THE DRAFT AUDIT PARA No. _____ PROPOSED TO BE INCLUDED IN THE AUDIT REPORT BY THE C&AG FOR THE YEAR _____

Board's reference calling for the report _____ Dated _____

Date of receipt of draft audit para from board :

Date of uploading the report in Proforma-A :

PARTA'

1	Name of the assessee	
2	PAN	
3	PCIT's Charge	
4	Assessment year	
5	Date of filing of return, if any	
6	Total Income as per return (where applicable)	
7	Tax and interest payable on returned income / Net wealth	
8	Date of assessment/other order subject of audit	
9	Section under which order under audit was made	
10	Total Income assessed as per order under audit (where applicable)	
11	Tax and interest payable on assessed income / Net wealth	
12	Demand raised on order subject to audit (after adjustment of pre-paid taxes)	
13	Gist of the audit objection	
14	Amount of revenue loss mentioned in the draft audit para (column 12 of Annexure-1)	
15	If the amount of revenue mentioned by the Audit is not correct, give reasons. (If the Variation is due to Variation of the total income after receipt of audit objection on account of appeal, revision etc., the same should be clearly indicated.)	
16	If the facts stated by Audit are not correct, full & correct facts must be stated	
17	Whether accepted or not	
18	Reasons for non-acceptance	

	If the objection is acceptable	
19	The circumstances in which the mistake occurred must be stated	
20	Date of issue of notice and section for initiating remedial action.	
21	Date of order passed as remedial action	
22	Amount of additional demand raised ascribable to Audit objection	
23	If remedial action is barred by limitation, reasons and circumstances thereof.	

[Name]
Pr COMMISSIONER OF INCOME-TAX

24	Comments of CCIT concerned	
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(Name)
Chief Commissioner of Income-tax

PROFORMA-B

PROFORMA REPORT ON THE DRAFT AUDIT PARA No _____ PROPOSED TO BE INCLUDED IN THE AUDIT REPORT BY THE C&AG FOR THE YEAR _____

Board's reference calling for the report _____

Dated _____

PART 'B'

(only in respect of objections that are accepted by PCIT)

1	Name of the assessee	
2	PAN	
3	Assessment year	
4	Whether the additional demand has been recovered? If so, date of collection.	
5	If not recovered, the reasons for non-recovery.	
6	Has any appeal been filed against the order passed as remedial action to audit objection? If so, State the outcome thereof.	
7	Name of the AO and staff who is responsible for the mistake.	
8	Name of the Range head, if order was approved by him.	
9	Date on which explanation of officer/staff was called for as per Board's Instruction	
10	Reasons if explanation not called for?	
11	Date of receipt of the explanation of officer/staff	
12	The gist of explanation of the officer/staff concerned (a copy of explanation should be enclosed)	
13	PCIT's opinion indicating whether the mistake was bona fide or otherwise	
14	Previous history of the officer's/staff's other mistakes and consequential action against the officer/staff (enclose copy of ledger card)	
15	Does the case require looking into from the vigilance angle? If so, State what action is being taken?	
16	If remedial action got barred by limitation, whether responsibility has been fixed and what action has been	

	taken against the officer and/or staff responsible for (i) making mistake (ii) letting the remedial action barred.	
17	Name(s) of all AO, Range Head, PCIT holding charge chronologically from the time LAR was received till Remedial Action Taken and or action Time Barred	
18	If there has been delay in sending reply, or if reply has not been sent, after receipt of LAR, reasons thereof and action taken against the officer/staff concerned.	
19	Whether the case was earlier checked by Internal Audit?	
20	If seen by internal audit and mistake not detected, whether explanation of audit unit concerned, called for?	
21	PCIT's comments thereon.	
22	General remedial measure taken to avoid recurrence of such mistakes in future	
23	Whether the case was reviewed for similar mistakes in earlier and later years?	
24	Is there any implication under the other Direct Tax Laws? If so, whether appropriate action has been taken?	

[Name]
PRINCIPAL COMMISSIONER OF INCOME-TAX

25	Comments of CCIT concerned	
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(Name)
Chief Commissioner of Income-tax

Monthly report of Pendency of objections

Report for the : [PCCIT /CCIT/DGIT/PCIT/CIT(Audit)] *drop down*

Status as on : [normally as on last day of the previous month / any specific date]

PART-I - MAJOR REVENUE AUDIT OBJECTIONS

No of Objections pending as on 1.4.20.....	Revenue effected at the month	Received during the month	Received up to the end of the month	Settled during the month	Settled up to the end of the month	Pending at the end of the month (1+4-6)	Revenue effect of objections in Col (7)	Replies sent but pending	Objections accepted out of (4)	Revenue effect in respect of column 9	Objections that are accepted out of (3)	Revenue effect in respect of column 12
1	2	3	4	5	6	7	8	9	10	11	12	13

Break up for the authorities below should be available till basic unit i.e. AO, IAP etc.

PART-II – MINOR REVENUE AUDIT OBJECTIONS

No of Objections pending as on 1.4.20.....	Revenue effect	Received during the month	Received up to the end of the month	Settled during the month	Settled up to the end of the month	Pending at the end of the month (1+4-6)	Revenue effect of objections in Col (7)	Replies sent but pending	Objections (not accepted) out of (4)	Revenue effect in respect of column 9	Objections that are accepted out of (3)	Revenue effect in respect of column 12
1	2	3	4	5	6	7	8	9	10	11	12	13

Break up for the authorities below should be available till basic unit i.e. AO, IAP etc.

List of pending audit Objections

Report for the: [PCCIT / CCIT/DGIT / PCIT / CIT(Audit)] drop down

Status as on: [normally as on last day of the previous month / any specific date]

PART-I - MAJOR AUDIT OBJECTIONS

S No	Unique Audit Objection Number	Date of raising of objection	Name of the assessee	PAN	Status of Assessee	Spl Range/ Circle/ Ward	AY	Date of order under audit	LAR reference	Gist of objection in Brief
1	2	3	4	5	6	7	8	9	10	11
12	13	14	15	16	17	18	19	20	21	22

List of pending audit Objections

Report for the: [PCCIT / CCIT/DGIT / PCIT / CIT (Audit)] drop down

Status as on: [normally as on last day of the previous month / any specific date]

PART-II- MINOR AUDIT OBJECTIONS

S No	Unique Audit Objection Number	Date of raising of objection	Name of the assessee	PAN	Status of Assessee	Spl Range/ Circle/ Ward	AY	Date of order under audit	LAR reference	Gist of objection in Brief
1	2	3	4	5	6	7	8	9	10	11

Section(s) involved	Category of Objection - Factual/ Legal/ Mixed	Revenue effect as per Audit Memo	Whether seen by internal audit, if not reasons	Accepted or not accepted	If not accepted gist of reasons	Date of sending reply to ITRA	If accepted, nature of remedial action	Last Date for initiation of action u/s 263/147/15 4 etc	Date of order of remedial action	Actual Revenue effect as per remedial action
12	13	14	15	16	17	18	19	20	21	22