

# ONLINE FILING OF TAX AUDIT REPORTS



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## BACKGROUND

As per Notification No. 34/2013 dated 01/05/2013, E-Filing of Audit Reports is mandatory in the following cases:

- Audit report u/s 44AB in respect of Books of Accounts;
- Audit report u/s 92E in respect of international transaction; or
- Audit report u/s 115JB in respect of MAT Computation

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Pursuant to amendment in rule 12 of the Income Tax Rules, by the notification no. 42 dated 11/6/2013, the following proviso has been inserted in sub-rule (2) of rule 12.

*"Provided that where an assessee is required to furnish a report of audit specified under sub clauses (iv), (v), (vi) or (via) of clause (23C) of section 10(Form 10BB), section 10A(Form 56F), clause (b) of sub-section (1) of section 12A(Form 10B), section 44AB(Form 3CA,3CB & 3CD), section 80-IA(Form 10CCB,10CCBC,10CCBD,10CCC), section 80-IB(Form 10CCB,10CCBBA,10CCBD), section 80-IC(Form 10CCB), section 80-ID(Form 10CCBBA), section 80JJAA(Form 10DA), section 80LA(Form 10CCF), section 92E(Form 3CEB) or section 115JB(Form 29B) of the Act, he shall furnish the same electronically."*

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## Bird's Eye View of the Procedure of E-Filing

The procedure for E-Filing can be summarized in the following four steps:

- 1.Registration as Tax Professional on Income Tax E-Filing Website.
- 2.Engaging Tax Professional by Assessee.
- 3.Uploading of Forms by Tax Professional (CA) &
- 4.Approval of Forms by Assessee.

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## PROCEDURE OF E- FILING

The following steps should be followed for filing the tax audit report electronically.

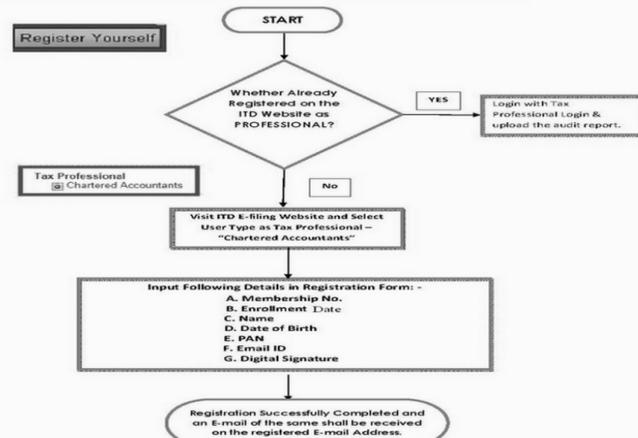
### Step 1

Those Chartered Accountants ('CA') who have the Certificate of Practice ('COP') or are eligible to sign the tax audit report u/s 44AB of the Income Tax Act ('the Act') shall register themselves as Tax Professionals by using the following link :-

<https://incometaxindiaefiling.gov.in/e-Filing/Registration/RegistrationHome.html>

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### 1. Registration as Tax Professional on Income Tax E-filing Website



Process Flow Chart: E-filing of Tax Audit Report

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## REGISTRATION

If you are a new user, click on the **Register Yourself** Button

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Select **"Chartered Accountant"** against the radio button found under **"Tax Professional"** and click on the continue button

### Registration Form

Select User Type \*

Individual/HUF

Individual  HUF

Other than Individual/HUF

Company  Body of Individuals (BOI)  Local Authority  Firm  
 Trust  Association of Persons (AOP)  Artificial Juridical Person

Bulk PAN Verification Users

External Agency

**Tax Professional**

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Income Tax Department Employee

Helpdesk

Continue

### Instructions

- Fields marked with asterisk (\*) are mandatory.
- Select a User type
- Please keep your PAN card handy to fill in the Registration details

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The **REGISTRATION FORM** screen will appear  
Enter the details, upload the **Digital Signature Certificate (DSC)** and  
click on the **Continue** Button

Registration Form - Authorized Representatives Registration

Step 1: Enter Basic Details    Step 2: Registration Form    Step 3: Registration Successful

Membership No. \*

Enrollment Date (DD/MM/YYYY) \*

Personal Details

Surname \*

Middle Name

First Name

Date of Birth (DD/MM/YYYY) \*

PAN \*

E-mail ID \*

DIGITAL CERTIFICATE REGISTRATION

Select the type of Digital Signature Certificate \*  Sign with . pfx file  Sign with your USB token

Instructions

- Fields marked with asterisk(\*) are mandatory.
- Please enter your PAN, Name and Date of Birth as mentioned on your PAN card.
- Do not pre-fix title to your name e.g. Dr., Mr., Miss, Mrs, etc.
- Select Date of Birth using the calendar provided.

Note

- Java Runtime Environment 1.6 or above should be installed in your system in order to successfully upload Digital Signature Certificate.

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"User ID" will be sent on registered email & Fill the required details

Registration Form - Authorized Representatives Registration

Step 1: Enter Basic Details    Step 2: Registration Form    Step 3: Registration Successful

User ID  To be e-mailed to you after successful submission of form.

Password Details

Password \*  Zero Length

Confirm Password \*

Primary Secret Question \*  Select

Primary Secret Answer \*

Secondary Secret Question \*  Select

Secondary Secret Answer \*

Contact Details

Landline Number  +91

Mobile Number \*  +91

Alternate Number  +91

E-mail ID \*

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Fill the required details and Click on '**Submit**'. After submission, you will receive email containing "**User Id**" and "**Activation**".

Alternate E-mail Id(Optional)

Fax Number  +91

Postal Address

Flat/Door/Building \*

Road/Street

Area/ Locality \*

Town/City/District \*

Pincode \*

State \*  Select

Country  India

Subscribe to E-mail and Alerts

Enable Alerts

Subscribe to Mailing List

Captcha Code

Image

Enter the number as in above image \*

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Contd...

After registration, you will get an activation link on email id provided by you. Now, you have been registered as a tax professional and your user id is ARCA (authorized representative CA) and your membership number.

Eg. ARCA012345.

## Contd...

### Step 2

This step has been followed by the assessee or by CA by using user id and password of assessee, who requires getting his account audited u/s 44AB of the Act, shall add CA who has to sign his tax audit report. Follow the following steps

- Login with the user id of assessee
- Go to my account
- Add CA – Now you have to enter the membership no of CA (from whom the assessee wants to get his account audited) and the system will automatically reflect the name of your CA (if he is already registered as tax professional as mentioned in step 1).

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## Click on "Login Here"

India.gov.in  
The National Portal of India

Income Tax Department, Government of India

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## After Login, Click on "My Account" and in that Click on "Add CA" option

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Quick Links

- View Form 26AS (Tax Credit)
- My Returns / Form
- Upload Refund
- Refund/Demand Status
- View Form
- Refund/Re-issue Request
- Rectification
- Rectification Request
- Tax Calculator
- Rectification Status
- Download Form
- Request for Information u/s 143(1)754
- E-Pay Tax
- Register as Legal Heir
- e-Filing - Downloads
- Add CA

Need For Income

- Outstanding Tax Demand
- Dis-engage CA
- For Rectification
- Dis-engage ERI
- CPC
- Tax Credit Mismatch
- For e-Filing or returns
- e-Filing : 1800 4250 0025

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## Add CA

Membership Number \*

Name of the CA \*

Form Name \*

Assessment Year \*

Captcha Code

Image

Enter the number as in above image \*

Submit Cancel

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## Contd...

### Step 3

Download excel utility form of the tax audit report from the below link, fill it and generate the XML file (same as generated for filing ROI)

<https://incometaxindiaefiling.gov.in/e-Filing/UserLogin/LoginHome.html?nextPage=e-file>

- Go to download
- Forms (other than ITR)

*Further, I wish to bring to your kind notice that this tax audit report is not the substitute of the existing tax audit report. In other words, CA should also prepare detailed tax audit report as prepared by him in the preceding years, since the XML audit report is exhaustive in nature and there is no scope of description in it.*

## Contd...

### Step 4

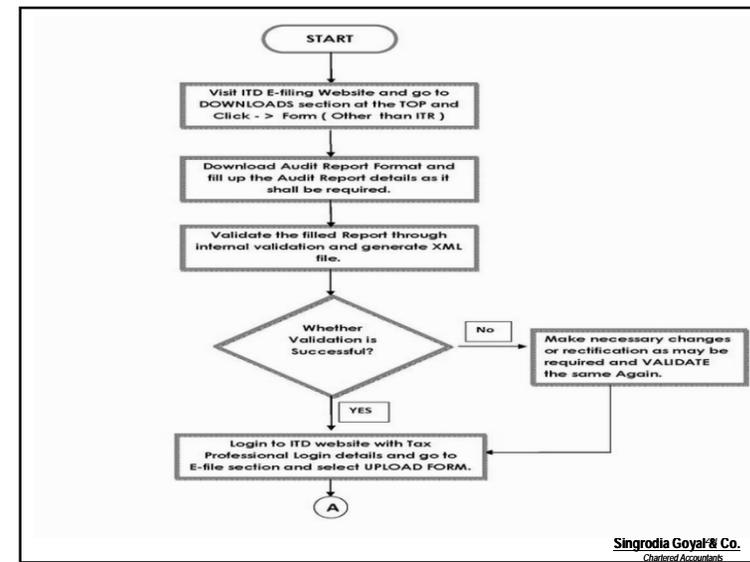
Prepare the final balance sheet and profit and loss account before submitting the tax audit report. Balance sheet and profit & loss account should be attached (in pdf format) while uploading the XML file of tax audit report.

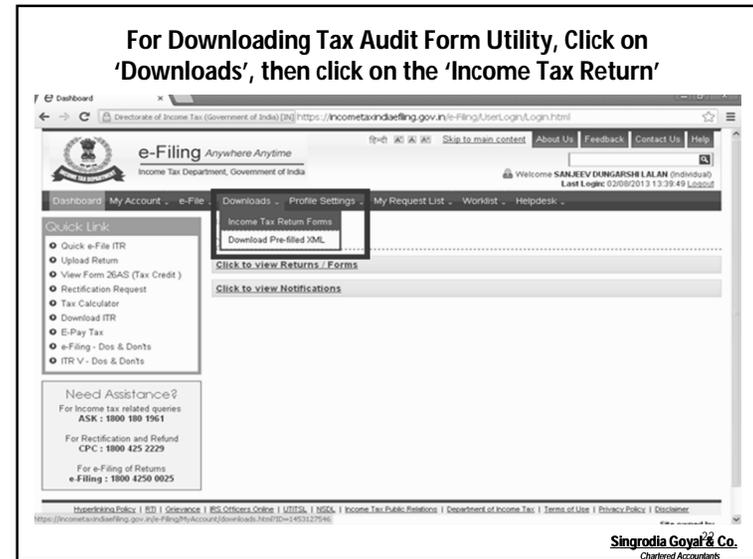
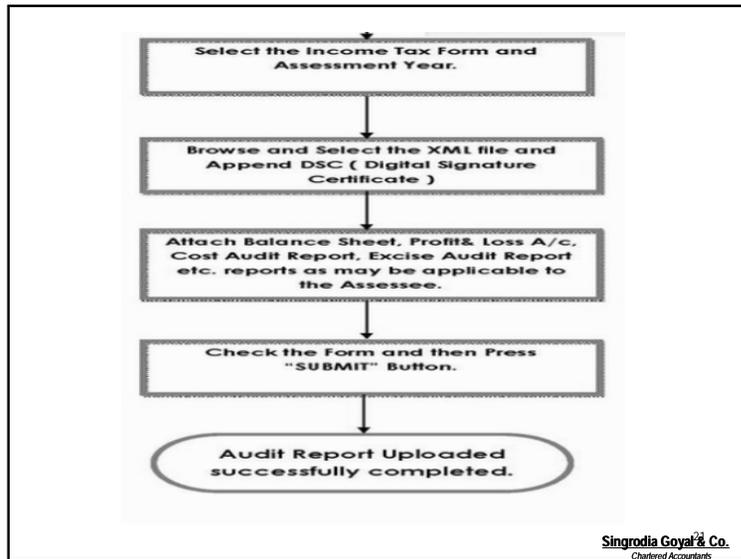
## Contd...

### Step 5

After preparing all the documents, now it's time to file it on e-portal of income tax, follow the following steps:

- Go to the link <https://incometaxindiaefiling.gov.in/e-Filing/Logout.html?ID=872639272>
- Login with user id and password (use login id created in step 1, i.e. of CA)
- Go to the menu E-file
- Select the option upload forms
- Furnish the required details and submit it.

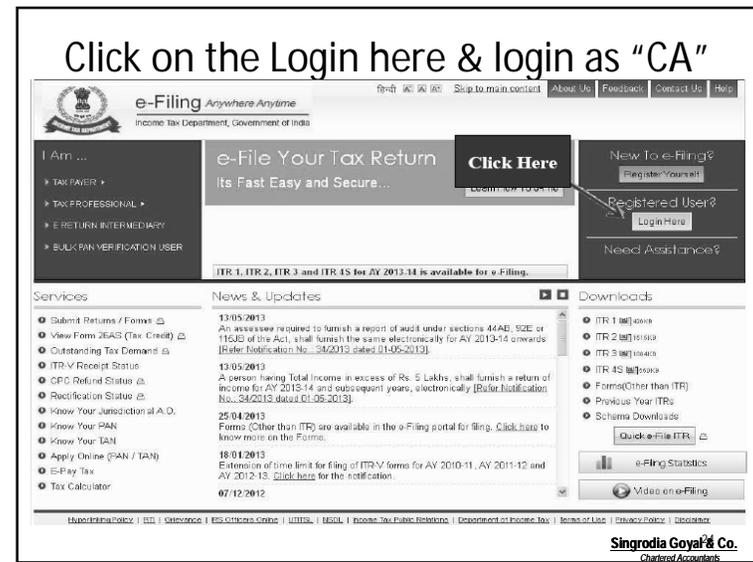




### Click on "Excel Icon" for downloading required Utility. After downloading this utility, fill up the form & generate XML File

Forms (Other than ITR) - Offline		
Form Name	Form Description	Utility
Form 3CA-3CD	Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law	<b>Click Here</b>
Form 3CB-3CD	Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G	
Form 3CEB	Report from an accountant to be furnished under section 92E relating to international transaction(s)	
Form 29B	Report under Section 115JB of the Income-tax Act, 1961 for computing the book profits of the company	
Form 6B	Audit report under section 142(2A) of the Income-tax Act, 1961	
Form 10B	Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions	
Form 10BB	Audit report under section 10(23C) of the Income-tax Act, 1961, in the case of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of section 10(23C).	

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## Click on 'e-File', then Click on 'Upload Form'

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- Upload Form
- Tax Calculator
- e-Filing - Do's & Don't
- ITR V - Do's & Don't

Prepare and Submit Online Form(Other than ITR)

[Click to view Notifications](#)

Need Assistance?  
For Income tax related queries  
ASK : 1800 180 1961

For Rectification and Refund  
CPC : 1800 425 2229

For e-Filing of Returns  
e-Filing : 1800 4250 0025

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## For Uploading of Form, give PAN of the Assessee & CA, Select Form & AY, Select XML file, Select DSC of CA, attach required files & Click on submit.

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- e-Filing - Do's & Don't
- ITR V - Do's & Don't

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For Income tax related queries  
ASK : 1800 180 1961

For Rectification and Refund  
CPC : 1800 425 2229

For e-Filing of Returns  
e-Filing : 1800 4250 0025

Upload Form

User ID: ARCA107687

Please enter a PAN.

PAN of the Assessee \*

PAN of the CA \*

Form Name \*

Assessment Year \*

Attach the XML file \*

Select the type of Digital Signature Certificate \*

Sign with .pfx file

Sign with your USB token

Upload Attachments (Up to 20 MB - \*.tif, \*.pdf)

Balance Sheet \*

Profit Loss Statement \*

Cost Audit Report

Excise Audit and/or Other Report

Submit Cancel

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## Contd...

### Step 6

This step has been followed by the assessee or by CA by using user id and password of assessee.

Assessee whose tax audit report has been submitted by the CA (in step 5) has to approve the tax audit report. The following step should be followed:-

- Login with the user id of assessee
- Go to work list
- Approve the tax audit report

## Contd...

- Assessee can review the tax audit report, balance sheet and profit and loss account submitted by the CA. Assessee can reject the documents submitted by the CA, in that case the entire procedure of filing has to be started from the beginning.
- *Unless and until, tax audit report has been approved by the assessee, it has been assumed that no tax audit report has been furnished by the assessee. In simple words, tax audit report should also be approved by the assessee before the due date of filing the tax audit report.*

## Assessee Account Position before Approval


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### Uploaded form details

Approval work list Id	1000055136
Form Name	Form 3CB
Assessment year	2013-14
Form uploaded By	
Approval Status	Uploaded - Pending Approval

[Click here to download attachments](#)  
[Click here to view the uploaded Form 3CB-3CD](#)

Approve/Reject:  Approve  Reject

Select the type of Digital Signature Certificate \*  
 Upload using .pfx file  
 Upload using USB token

**Note:**  
 Form other than ITR is password protected. To open the PDF, please enter assessee PAN in lower case and date of birth in case of individual tax payers / date of incorporation for non-individual tax payers in DDDMMYYYY format without hyphen between the DDD and date field. For example, if your DDD is ABC/12/1988 and date of birth / incorporation is 12/12/1988.

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## Form Approved


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Approve/Reject:  Approve  Reject

Select the type of Digital Signature Certificate \*  
 Upload using .pfx file  
 Upload using USB token

**Note:**  
 Form other than ITR is password protected. To open the PDF, please enter assessee PAN in lower case and date of birth in case of individual tax payers / date of incorporation for non-individual tax payers in DDDMMYYYY format without hyphen between the DDD and date field. For example, if your DDD is ABC/12/1988 and date of birth / incorporation is 12/12/1988.

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## Form Rejected- Reasons to be given


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Approve/Reject:  Approve  Reject

Rejection comments \*

Select the type of Digital Signature Certificate \*  
 Upload using .pfx file  
 Upload using USB token

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