

ACCOUNTING & BOOK KEEPING

Tax Audit

Document Checklist for Accounting & Book Keeping

For conducting Tax Audit under Section 44AB of the Income Tax Act, applicable once turnover/receipts cross the prescribed threshold.

Documents Required

- PAN card of the business/Proprietor/Partners/Directors
- Books of accounts (ledgers, cash book, bank book) for the financial year
- Sales and purchase invoices for the financial year
- Bank statements for the financial year
- Details of fixed assets and depreciation schedule
- GST returns filed during the year
- Details of loans taken/given and unsecured loans, if any
- Previous year's Tax Audit Report (Form 3CA/3CB and 3CD), if applicable
- Details of statutory dues (TDS, GST, PF, ESI) and their payment status

Note: The above list indicates commonly required documents. Additional documents may be requested depending on the specific scope of engagement. Expert Registration confirms the exact requirement after a brief consultation.