

FORM NO. 100
[See rule 171(1)]
[Audit report under section 268(5)]

I having Permanent Account Number have examined the balance sheet of the assessee as mentioned in Annexure as atand the profit and loss account for the year ended on that date which are * in agreement / not in agreement with the books of account maintained at the head office at _____and branches at _____

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account *have been kept/have not been kept by the head office and the branches of the assessee visited by me so far as appears from my examination of books, and proper returns adequate for the purposes of audit * have been/have not been received from branches not visited by me subject to the comments given below :

In my opinion and to the best of my information and according to explanations given to me, the said accounts * give/do not give a true and fair view-

- (i) in the case of the balance sheet, of the state of the concerned assessee's affairs as at _____, and
(ii) in the case of the profit and loss account, of the profit or loss of the concerned assessee for the accounting year ending on _____

The prescribed particulars and such other particulars as were required by the Assessing Officer.....by this order No. _____ dated _____ are annexed hereto. In my opinion and to the best of my information and according to explanations given to me, these are true and correct.

Place
Date

Signature

Name of the Accountant:
Member Registration Number:
Permanent Account Number:
Unique Document Identification Number (UDIN), if any:
Name of the proprietorship/ firm:
Firm Registration Number:

ANNEXURE

| Row No. | PART A: Particulars of the assessee | | |
|---------|-------------------------------------|-----------------------|--------|
| 1. | Name | <i>(refer Note 1)</i> | |
| 2. | Address | <i>(refer Note 2)</i> | |
| 3. | Permanent Account Number | | |
| 4. | Email id | | |
| 5. | Contact number | Country Code | Number |
| 6. | Tax Year | | |

| Row No. | PART B: Statement of particulars | | |
|---------|---|---------------|-----------------------------|
| 1. | Whether books of account are maintained under section 62? | <i>Yes/No</i> | |
| 2. | If answer to 1 is yes, list of books of account maintained and the address at which the books of account are kept | S.No. | Ad- dress |
| | | | Books of ac- count main- |

| | | | | |
|-----|---|--|----------------|----------------|
| | (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of account are not kept at one location, please furnish the addresses of locations along with the details of books of account maintained at each location.) | | | tained |
| | | | (refer Note 2) | |
| | | | (refer Note 2) | |
| 3. | List of books of account and nature of relevant documents examined. | | | |
| 4. | Method of accounting employed during the tax year | | | |
| 5. | Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding tax year | | | Yes/No |
| 6. | If answer to 5 is Yes, give details of such change, and the effect thereof on the profit or loss. | | | (refer Note 6) |
| 7. | Method of valuation of opening and closing stock of | | | |
| | a. Raw materials | | | |
| | b. Stores | | | |
| | c. Work-in-progress | | | |
| | d. Stock-in-trade | | | |
| 8. | State whether there is any change in the method of valuation of any of the aforesaid items as compared to the method employed in the immediately preceding tax year | | | |
| 9. | If the answer to 8 above is in the affirmative, specify the amount by which the profit or loss for the year has been affected by such change | | | |
| 10. | In respect of items manufactured full quantitative details along with valuation of raw materials, finished products and by-products as indicated below | | | |
| | Raw materials | | | |
| | (a) Opening Stock | | | |
| | (b) Purchases during the year | | | |
| | (c) Consumption during the year | | | |
| | (d) Sales during the year | | | |
| | (e) Closing stock | | | |
| | (f) Yield of finished products | | | |
| | (g) Percentage of yield | | | |
| | (h) Shortage/Excess | | | |
| | Finished Products | | | |
| | (a) Opening Stock | | | |
| | (b) Purchases during the year | | | |
| | (c) Quantity manufactured during the year | | | |

| | | | |
|------------------|--|--|---|
| | (d) | Sales during the year | |
| | (e) | Closing stock | |
| | (f) | Shortage/Excess and percentage thereof | |
| By-Products | | | |
| | (a) | Opening Stock | |
| | (b) | Purchases during the year | |
| | (c) | Quantity manufactured during the year | |
| | (d) | Sales during the year | |
| | (e) | Closing stock | |
| | (f) | Shortage/Excess and percentage thereof | |
| Work-in-progress | | | |
| | (a) | Opening Stock | |
| | (b) | Purchases during the year | |
| | (c) | Quantity manufactured during the year | |
| | (d) | Sales during the year | |
| | (e) | Closing stock | |
| | (f) | Shortage/Excess and percentage thereof | |
| 11. | In the case of a trading concern, give quantitative details of principal items of goods traded | | |
| | (a) | Opening Stock | |
| | (b) | Purchases during the year | |
| | (c) | Sales during the year | |
| | (d) | Closing stock | |
| | (e) | Shortage/Excess and percentage thereof | |
| 12. | Has the assessee conducted physical verification of raw materials, stores and finished products/by-products, or the goods dealt in? | | <i>Yes/No</i> |
| 13. | Details of discrepancies, if any | | <i>(refer Note 6) Particulars of annexure with respect to Part B (Row No. 13)</i> |
| 14. | Amount of expenditure incurred by the assessee in respect of | | |
| | (a) | Advertisement | |
| | (b) | Maintenance of accommodation in the nature of guest house | |
| | (c) | Travelling | |
| | (d) | Entertainment (including the amount of entertainment allowance paid to any employee or other person) | |
| 15. | Whether the expenditure incurred by the assessee in respect of any of the items referred to in 14(a) above exceeds the amount admissible under the | | <i>Yes/No</i> |

| | Act/Rules? | | | | | | | | | |
|---------|--|--|--|--|-------------|--|--|--|-------------------------------|---|
| 16. | If answer to 15 is yes, give details | | | | | | | (refer Note 6) | | |
| 17. | Where the assessee is a firm, give following details | | | | | | | | | |
| Sl. No. | Name of the Partner | PAN of the Partner | Details of payments made by firm to the partner of the firm by way of | | | | | Percentage Share in the profit of the firm | Amount of share in the profit | Capital balance on 31st March in the firm |
| | | | Interest | Salary | Bonus | Commission | Remuneration | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 18. | Where the assessee is a company, give details of | | | | | | | | | |
| Sl. No. | Expenditure resulted directly or indirectly in the provision of remuneration, benefit or amenity to | | | Expenditure or allowance in respect of assets of the company used wholly or partly for the purposes or benefit of any of the persons referred to in Cl. (2), (3) and (4) | | | Whether such person referred to in Cl. (3) is an employee of the Company? (Yes/No) | | | |
| | Director of the company | Person who has a substantial interest in the company | Relative of Director or of such person referred to in Cl. (3) | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 19. | Details of amounts not deductible under section-29 or 36 | | | | | | | | | |
| Sl. No. | Payments which appear excessive or unreasonable in terms of section 36(2) | | Payments in excess of ₹ 10,000 or (₹ 35,000 in case the payment is for plying, hiring or leasing of goods carriages) and is not made through specified banking or online mode – section 36(4) or 36(6) | | | Provisions for payment of gratuity not allowable – section 29(2) | | | | |
| | Particulars | Amount | Particulars | Amount | Particulars | Amount | Particulars | Amount | Particulars | Amount |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 20. | Whether any amount is borrowed on a hundi from, or any amount due thereon (including interest on the amount borrowed) is repaid to, any person otherwise than through an account payee cheque, or through any mode as specified by the Board in this behalf? | | | | | | | Yes/No | | |
| 21. | If answer to 20 is Yes, give details in following format | | | | | | | | | |

| S. No. | Name of the person to whom repayment is made | PAN of the person to whom repayment is made | Amount borrowed on a hundi | Amount repaid | Interest on the amount borrowed | Total amount repaid (3) + (4) | |
|---------|--|---|-----------------------------------|--|---|--|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | |
| | | | | | | | |
| | | | | | | | |
| 22. | Particulars of proforma credits/drawback/refund of duties of customs or excise or both/refund of sales tax/ Input Tax Credit under GST. | | | | | | |
| Sl. No. | Proforma credits/drawback/refund of duties of customs or excise or both/refund of sales tax/Input Tax Credit under GST | | | Whether they have been credited to the profit and loss account? (Yes/No) | | | |
| | Particulars | | Amount | | | | |
| (1) | (2) | | (3) | | (4) | | |
| 23. | Particulars of expenditure/income of any earlier year debited/credited to the profit and loss account of the relevant tax year | | | | | | |
| | Expenditure/income of any earlier year debited/credited to the profit and loss account of the relevant tax year | | | | | | |
| | Particulars | | Amount Debited | | Amount Credited | | |
| (1) | (2) | | (3) | | (4) | | |
| | | | | | | | |
| | | | | | | | |
| 24. | Particulars of any liability of a contingent nature debited to the profit and loss account | | | | | | |
| Sl. No. | Any liability of a contingent nature debited to the profit and loss account | | | | | | |
| | Particulars | | | Amount Debited in (₹) | | | |
| (1) | (2) | | | (3) | | | |
| | | | | | | | |
| | | | | | | | |
| 25. | Whether any loan or deposit or specified sum in an amount exceeding the limit specified in section 185(1) taken or accepted during the tax year otherwise than through the modes specified in that section? | | | | Yes/No | | |
| 26. | If answer to 25 is yes, please furnish: | | | | | | |
| Sl. No. | Nature of transaction [Loan /Deposit/ Specified sum] | Name of payer | Permanent Account Number of payer | Amount taken or accepted | Whether squared up during the year [Yes/No] | Maximum amount outstanding at any time during the tax year | Code of the nature of transaction, as given in Note 7 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| | | | | | | | |
| | | | | | | | |
| 27. | Whether there was any receipt of an amount exceeding the limit specified in section 186(1), in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion, during the tax year, other- | | | | | Yes/No | |

| wise than through modes referred to in that section? | | | | | | | | | |
|---|--|---------------------------|--|--|---|--|---|---|--|
| 28. If answer to 27 is yes, please furnish: | | | | | | | | | |
| Sl. No. | Nature of transaction | Name of payer | Permanent Account Number of payer | Amount of receipt | Date of receipt | Code of the nature of such transaction, as given in Note 7 | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | | | |
| 29. Whether there was any payment of an amount exceeding the limit specified in section 186(1), in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion, during the tax year, otherwise than through modes referred to in that section? | | | | | | | Yes/No | | |
| 30. If answer to 29 is yes, please furnish: | | | | | | | | | |
| Sl. No. | Nature of transaction | Name of payee | Permanent Account Number of payee | Amount of payment | Date of payment | Code of the nature of such transaction, as given in Note 7 | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | | | |
| 31. Whether there was any repayment of loan or deposit or specified advance in an amount exceeding the limit specified in section 188(1) during the tax year otherwise than through modes referred to in that section? | | | | | | | Yes/No | | |
| 32. If answer to 31 is yes, please furnish: | | | | | | | | | |
| Sl. No. | Nature of repayment [Loan /Deposit/ Specified advance] | Name of payee | Permanent Account Number of payee | Amount of repayment | Maximum amount outstanding at any time during the tax year | Code of the nature of such transaction, as given in Note 7 | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | | | |
| 33. Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XIX-B of the Act? | | | | | | | Yes/No | | |
| 34. If answer to 33 is yes, please furnish: | | | | | | | | | |
| Tax deduction and collection account number (TAN) | Section | Nature of payment/receipt | Total amount of payment or receipt of the nature specified in column (3) | Total amount on which tax was required to be deducted or collected out of column (4) | Total amount on which tax was deducted or collected at specified rate out of column (5) | Amount of tax deducted or collected out of column (6) | Total amount on which tax was deducted or collected at less than specified rate out of column (7) | Amount of tax deducted or collected on column (8) | Amount of tax deducted or collected but not deposited to the credit of the Central Government out of columns (7) and (9) |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---------|--|---|--|---------------------------------------|---|------------------------------|---|--------|------|
| 35. | Whether assessee is required to furnish the statement of tax deducted or tax collected? | | | | | | | Yes/No | |
| 36. | If answer to 35 is yes, please furnish: | | | | | | | | |
| Sl. No. | Tax deduction and collection account number (TAN) | Type of Form | Due date for furnishing statement | Date on which statement was furnished | | | Furnish list of details/transactions which are not reported in the said statement | | |
| (1) | (2) | (3) | (4) | (5) | | | (6) | | |
| 37. | Whether the assessee is liable to pay interest under section 398(3)(a) | | | | | | | Yes/No | |
| 38. | If answer to 37 is yes, please furnish: | | | | | | | | |
| Sl. No. | Tax deduction and collection account number (TAN) | Amount of interest payable under section 398(3)(a) | Amount paid out of column (3) | | | Date of payment | | | |
| (1) | (2) | (3) | (4) | | | (5) | | | |
| 39. | Whether any loan/overdraft taken from a bank or financial institution? | | | | | | | Yes/No | |
| 40. | If answer to 35 is yes, please furnish: | | | | | | | | |
| S. No. | Particulars | Maximum amount (in ₹) outstanding at any time during the year | Details of security including collateral security offered, if any | Name and PAN of the guarantor, if any | | PAN of the guarantor, if any | | | |
| (1) | (2) | (3) | (4) | (5) | | (6) | | | |
| 41. | Details of taxes (Direct/Indirect), duties, etc., paid by the assessee during the tax year | | | | | | | | |
| Sl. No. | Details of taxes (Direct/Indirect), duties, etc, paid by the assessee during the tax year | | Whether any discrepancy has been noticed in the respective dates of payments and the entries in the books of account? (Yes/No) | | If answer to Cl. (4) is Yes, give particulars thereof | | | | |
| (1) | Particulars | Amount paid (in ₹) | (4) | | (5) | | | | |
| (1) | (2) | (3) | (4) | | (5) | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

Notes :

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.

2. The address shall contain Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP

Code, v. Post Office, vi. Area/locality, vii. District, viii. State.

3. *Delete whichever is not applicable.

4. This report has to be given by the accountant nominated by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner of Income-tax under section 268(5)(i)

5. Where any of the matters stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor

6. The following details shall be provided with respect to the mentioned Row No. as annexures, namely:

| Annexure | With respect to | Particulars |
|----------|---------------------------------|---|
| A-1 | Part B of Annexure (Row No. 6) | Details of change in the method of accounting employed vis-a-vis the method employed in the immediately preceding tax year |
| A-2 | Part B of Annexure (Row No. 16) | A note on the expenditure incurred by the assessee in respect of any of the items referred to in 14(a) of Part B of the Annexure which exceeds the amount admissible under the Income-tax Act/Rules |

7. The code for the nature of amount/ receipt/ repayment/payment is as below –

| S. No | Nature of amount or receipt or repayment | Code |
|--------|--|------|
| (A) | (B) | (C) |
| (i) | Cash payment | A |
| (ii) | Cash receipt | B |
| (iii) | Payment through non account payee cheque | C |
| (iv) | Receipt through non account payee cheque | D |
| (v) | Transfer of asset | E |
| (vi) | Transfer of liability | F |
| (vii) | Conversion of assets | G |
| (viii) | Conversion of liabilities | H |
| (ix) | Journal entry [Debit] | I |
| (x) | Journal entry [Credit] | J |
| (xi) | Any other mode [Debit] | K |
| (xii) | Any other mode [Credit] | L |

8. Amounts to be filled in ₹ unless otherwise provided