

Tax Audit Preparation Checklist

BOOKS AND RECORDS

- ☐ Finalised trial balance and financial statements
- ☐ Fixed asset register with depreciation as per the Income-tax Act
- ☐ Stock records and valuation method
- ☐ Loans and deposits ledger (with PANs)

CLAUSE-WISE DATA FOR FORM 3CD

- ☐ TDS/TCS compliance details
- ☐ Payments to related parties
- ☐ Cash payments above limits (section 40A(3))
- ☐ Amounts disallowed under sections 40(a) and 43B
- ☐ Quantitative details (if applicable)
- ☐ GST turnover reconciliation

FILING

- ☐ Auditor details added on the e-filing portal
- ☐ Report uploaded by the auditor and accepted by the taxpayer
- ☐ ITR filed after the audit report