

## 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	Drop down
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)	(drop down list as below)

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

<b>S No</b>	<b>Particulars</b>	
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 5.11)	

## 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 :

## PART A'

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	



	<b>If the objection is acceptable</b>	
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 during 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 (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.

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	Actual Revenue effect as per remedial action
1	2	3	4	5	6	7	8	9	10	11	12
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	
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
12	13	14	15	16	17	18	19	20	21	22