

Tax Audit

Clauses

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<u>Clause No.</u>	<u>Clause Heading</u>	<u>Memory Key</u>	<u>Clause No.</u>	<u>Clause Heading</u>	<u>Memory Key</u>	<u>Clause No.</u>	<u>Clause Heading</u>	<u>Memory Key</u>	<u>Clause No.</u>	<u>Clause Heading</u>	<u>Memory Key</u>
1	Name	Naam	6	PY	Pichle saal koi bf tha ?	11	BOA	Bhua	16	Items not Credited to P & L	Capital Asset P&L me nahi jaati
2	Address	Atta	7	AY	Agle saal ka kya plan hai ?	12	Presumptive Scheme	Choti Bhua ?	17	L&B transferred at < SDV	L & B papa sdv se kam pe dila denge
3	PAN	Patta	8	44AB	2-2 AB Pandit	13	Method of Accounting	MOA	18	Depn Allowable	Setting ho gaya
4	IDT	Indirect No.	9	Partners & PSR	Bhai & unka hissa ?	14	Method of Valuation of Closing Stock	Bahut Bhari	19	Amt. Admissible	Abb sochna hai paise kitne hai apne paas ?
5	Status of Assessee	Tera Status kya hai ?	10	Nature of Business & Profession	Papa ka business kya hai ?	15	Capital asset converted to SIT	Jewellery converted into SIT	20	Bonus & Commission	logo ko extra commission or bonus de dekar hire kiya

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21	Capital Expenditure (Clues)	Capital khracha kесе kare ?	26	Liability u/s 43 B (GST/VAT Liability)	Chalo tax ki liability nikalte hai	31	Loan or Deposit	Logo ko loans and deposits dene chalu kar diye	36	Tax on Dividend 115-0	Bhai ne dividend bhi nahi baata	41	Details of Demand Raised or Refund Issued	Fir Demand Raise kar li
22	MSME	Modiji ka MSME loan le lete hai	27	ITC	but wait check to kar lo kuch credit to nahi pada hai	32	Carry Forward of Losses & Depreciation	fir business ko carry forward karne laga	37	Cost Audit	Govt. ko gussa aa gaya - Cost Audit karva di	42	Form No. 61 / 61A / 61B	Ladki ke mummy papa ko pata chal gaya yeh sab jo 61 saal ke the - Papa 61A/ Mummy 61B
23	Payments made to Specified Persons (Related)	Kuch Specified logo ko like Electrician, I. Decorators ko bhi payment kara	28	Property	Itna paisa kama liya ki property kharid li	33	Deduction U/C VI A	Itna bada aadmi bann gaya deduction pe deduction lene laga	38	Excise Audit	Excise Audit bhi karva di	43	Report u/s 286(2)	Report kar diya 286 jagah pe 2-2 baar
24	Amount Deemed to be Profits & Gain	Itna bada aadmi bann gaya jo bhi paisa milta sab profit or gain bann jaata	29	Issue of Shares > FMV	Shares list karva diye or FMV se kam pe issue kiye	34	TDS not Deducted	logo ke TDS bhi nahi kaate	39	Audit Under Finance Act	Finance Act ki Audit bhi karva di	44	Breakup of total expenditure	Iss Tarah ladke ka break up ho gaya
25	Profits chargeable to tax u/s 41	Profit hua hai to tax to lagega hi	30	Repayment of Loan in Other than A/C payee cheque	Loans ka bhi repayment kar diya	35	Quantitative Details of Inventory	Yaha tak Inventory ki details bhi nahi di	40	Details of T/O, GP, etc.	T/O & GP ki details bhi maang li			