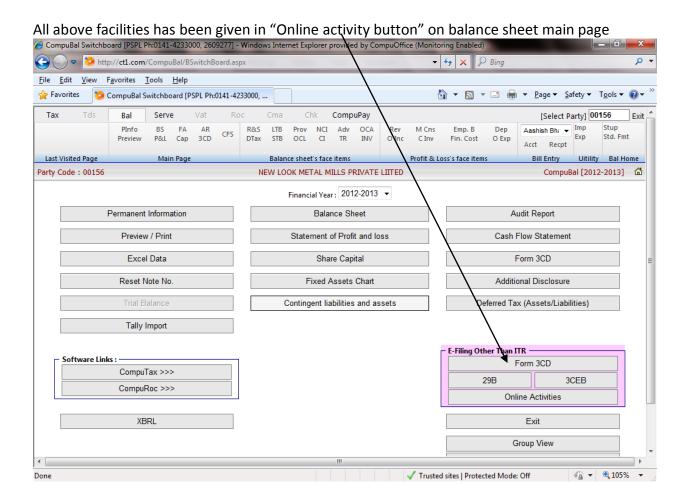
# **How to upload Tax Audit Report (3CD)**

From Assessment year 2013-14, it is made compulsory to file Tax Audit report online. In return form there is input for furnishing date of the audit report. Hence it is compulsory to file the Tax Audit report first and then only return can be upload.

## **Steps for filing Tax Audit Report**

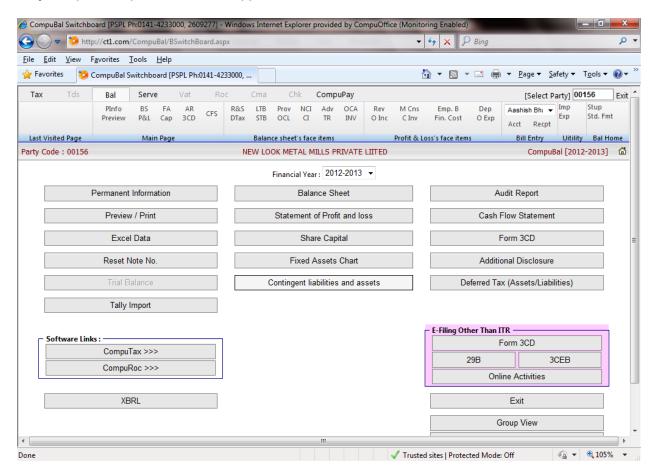
- 1. <u>Registration of Chartered Accountant</u> on Income tax website as CA (A separate login is required to be created on the www.incometaxindiaefiling.gov.in as CA)
- 2. Generation of XML file: XML of 3CD
- 3. Add name of CA in assessee account on income tax website (Add CA)
- 4. <u>Upload XML</u> file by CA login (XML file of Tax audit report will be first submitted by CA). If client do not Add the name of the CA in their account CA cannot upload the Tax audit report of that assessee.
- 5. <u>Authentication of the XML file</u> by Assessee (After uploading the xml file it will be approved by the assessee, then the process of filing will be complete)
- 6. Some FAQ



#### Generation of XML file

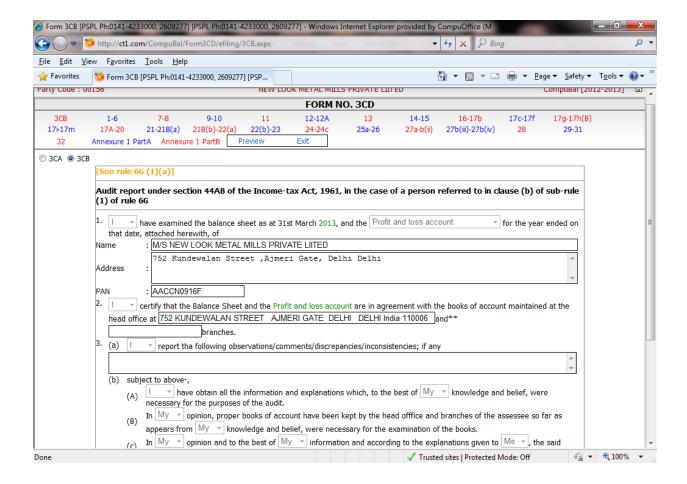
- Form 3CD has to be prepared from CompuBal. There is no separate/special requirement to prepare 3CD for XML purpose. 3CD prepared for reporting to client will be used for generation of XML of 3CD. The inputs are design/changed taking care of requirements of e-form 3CD.
- 2. In some points, where it considered necessary, additional input/ annexure is provided and marked in color. This input will not go in the xml file. However you can print in the report of form 3CD. These are only optional fields. If an auditor wants to fill them for their reporting purpose, then only he is required to fill these optional fields.
- 3. Where a point is not applicable for a status, the input of that point is read only.

## Step 1. Open CompuBal and select applicable form:



### Preparation of 3CA/3CB

- Software will auto fill e.g. I/We, Me/us on the basis of "constitution of CA" firm selected in Auditor information.
- Certain captions like audited period, profit & Loss a/c are auto generated and shown in color.
- 3. Auditor information is picked from Auditor's Master.



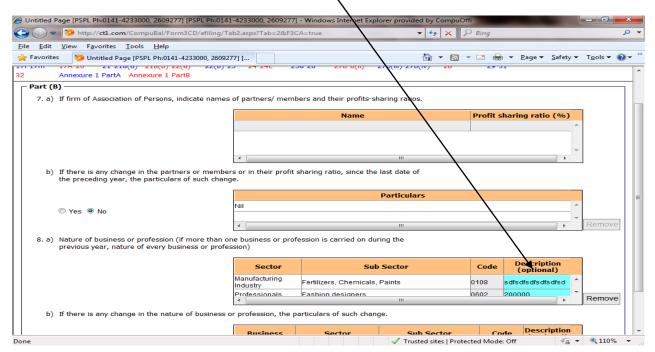
## **Preparation of 3CD**

Input of the form 3CD is divided by point number. At top of the screen links are provided to open that point.

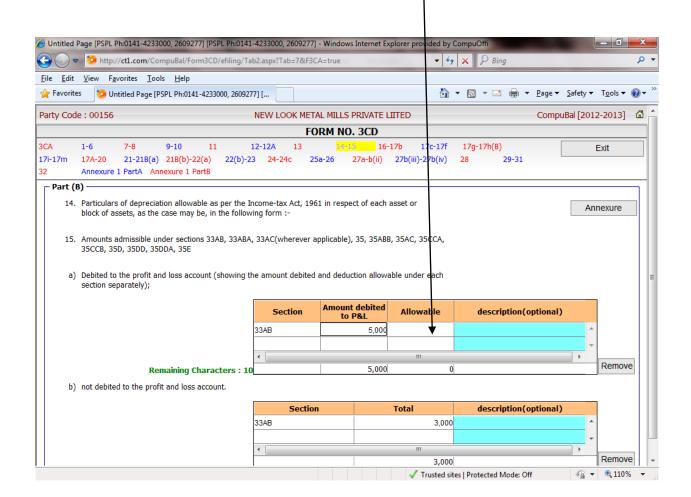
Example:- If we click on point 7-8 following screen will be open

- 1. Since assessee is Company hence point 7(a) will be read only and in point 7(2) will be by default No.
- 2. The input box colored with will not go with the e-form 3CD. These are only for reporting purpose and will print in paper report. These are only optional fields. If an auditor wants to fill them for their reporting purpose, then only he is required to fill.

Now click on next page by using link given on the above of each screen



Whenever you exit from this page by clicking "Exit" button, software will validate the input. If there is any deficiency in the inputs, it will show the deficiency. You can remove the deficiency immidiately or later. The general mistake is that if two or more inputs are required in a line and we left some column to fill, then it will not validate the data.



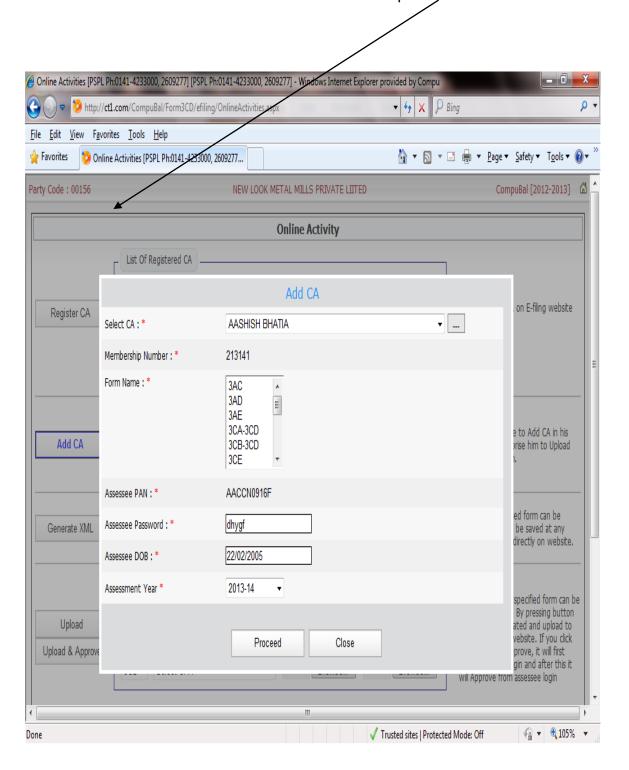
# **Registration of Chartered Accountant**

- 1. CompuBal provide facility to register the CA on website.
- Every auditor who signs the audit report is required to register himself on e-filing website (incometaxindiaefiling.gov.in). In case of Partnership firm of chartered accountants, if more than one partner signs the Audit reports, each partner signing report is required to register separately on website.
- 3. An Auditor can upload the Tax audit report only when an assessee add his name in his account in e-filing a/c
- 4. An Auditor is required to create only one account to file all the audit report for all assessee. The only condition is that, assessee have added his name(CA name) as CA in his (assessee) account.
- 5. On online activity screen there is a button on top of screen "Registration CA" button. Auditor selected in the permanent information will be displayed here. If they are registered with software their user id is displayed. If they are not registered with software, a link has been provided to register them. There may 2 conditions.
  - a. Auditor name is not registered
  - b. Auditor name is registered otherwise than CompuBal
- In both cases following screen will open on click of "Registered CA". If CA is already registered than you are require to fill only first block. But it is recommended to fill full inputs, because other input are required for reporting purpose in 3CD.
- If you want to register any CA, you can register him by clicking on "Register CA" button. On click of this button, Complete list of CA will appear. Here you can Add/ Modify the CA and registered them.

Auditor's Registration Id ( on I This ID is not PAN. It will receive a		Date of Birth : *	Change Password
Il Details			
Audit Firm Registration No. :	Firm Type :	Chartered Accountant ▼	
Audit Firm Name :			
Signing Person First Name :	Middle Name :	Last Name : *	
Signing Person's Designation :	Membership No : *	Enrollment Date : *	
Whether CA / CS / ICWA is :	Associate  Fellow	Category :	Individual
Auditor's PAN : *		E-Mail ld : *	
Details			
Land Line Number :	+91	Fax Number :	+91
Mobile Number : *	+91	Alternate Mobile Number :	+91
Alternate E-Mail Id :			
ddress			
Flat/Door/Building		City/Town/District : *	
Area/Locality:		Road/Street	
State: *	ANDAMAN AND NICOBAR ISLANDS ▼	PinCode : *	
Country : *	INDIA		

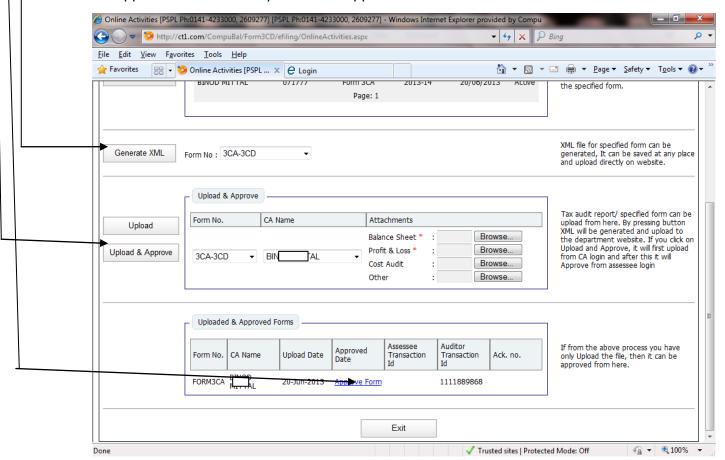
#### Add name of CA

A chartered accountant can file Tax audit report only if assessee added his name in his account on his income tax e-filing web site. This facility has been provided in CompuBal Online activity. You are required to specify Auditors membership number, Form to be filed. Click on "ADD CA" Button. A new window will open.



### **Generate & Upload XML**

- 1. If you want to generate the XML file, select applicable form from combo and then click on Generate xml button.
- 2. For uploading two options have been provided. I) Upload and ii) Upload and Approve. On upload button audit form will be uploaded only. On click on "upload and approve" button both function(upload and approve) will be completed on single click.
- -3. After successful uploading, it will be displayed at the bottom of the page. If it is not approved then a link is provided to approve it.



#### **FAQ**

- 1. Point 32 Ratios: Input of the ratios are alphanumeric. The length of the input is 30 characters. You can input ratios anyway like
  - a. 25.25%
  - b. 25616/125985 = 20.33%
- 2. Point 14 Depreciation schedule: At present if you input the depreciation here it will export to computax.