

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. [Registration of Chartered Accountant](#) 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. [Upload XML](#) 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. [Authentication of the XML file](#) 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

All above facilities has been given in “Online activity button” on balance sheet main page

The screenshot displays the CompuBal Switchboard software interface. The browser address bar shows the URL <http://cti.com/CompuBal/BSwitchBoard.aspx>. The interface includes a menu bar (File, Edit, View, Favorites, Tools, Help) and a toolbar. The main content area shows the 'Balance sheet's face items' section for 'NEW LOOK METAL MILLS PRIVATE LIMITED' with the financial year set to '2012-2013'. A grid of buttons is visible, including 'Permanent Information', 'Balance Sheet', 'Audit Report', 'Preview / Print', 'Statement of Profit and loss', 'Cash Flow Statement', 'Excel Data', 'Share Capital', 'Form 3CD', 'Reset Note No.', 'Fixed Assets Chart', 'Additional Disclosure', 'Trial Balance', 'Contingent liabilities and assets', 'Deferred Tax (Assets/Liabilities)', 'Tally Import', 'Software Links', 'XBRL', and 'E-Filing Other Than ITR'. The 'E-Filing Other Than ITR' section is highlighted with a pink box and contains buttons for 'Form 3CD', '29B', '3CEB', 'Online Activities', 'Exit', and 'Group View'. A black arrow points from the text above to the 'E-Filing Other Than ITR' section.

Generation of XML file

1. 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:

The screenshot displays the CompuBal Switchboard web application interface. The browser window shows the URL <http://ct1.com/CompuBal/BSwitchBoard.aspx>. The application header includes navigation tabs like Tax, Tds, Bal, Serve, Vat, Roc, Cma, Chk, and CompuPay. The main content area displays a grid of buttons for various financial reports such as Permanent Information, Balance Sheet, Audit Report, Statement of Profit and loss, Cash Flow Statement, Form 3CD, etc. A 'Software Links' section contains buttons for CompuTax and CompuRoc. An 'E-Filing Other Than ITR' section is highlighted with a pink border and contains buttons for Form 3CD, 29B, 3CEB, and Online Activities. The status bar at the bottom indicates 'Trusted sites | Protected Mode: Off' and a zoom level of 105%.

Preparation of 3CA/3CB

1. **Software will** auto fill e.g. I/We, Me/us on the basis of “constitution of CA” firm selected in Auditor information.
2. 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.

Form 3CB [PSP Ph:0141-4233000, 2609277] [PSP Ph:0141-4233000, 2609277] - Windows Internet Explorer provided by CompuOffice (M)

http://ct1.com/CompuBal/Form3CD/efiling/3CB.aspx

File Edit View Favorites Tools Help

Form 3CB [PSP Ph:0141-4233000, 2609277] [PSP...

Party Code : 00136 NEW LOOK METAL MILLS PRIVATE LIITED CompuBal [2012-2013]

FORM NO. 3CD

3CB	1-6	7-8	9-10	11	12-12A	13	14-15	16-17b	17c-17f	17g-17h(B)
17-17m	17A-20	21-21B(a)	21B(b)-22(a)	22(b)-23	24-24c	25a-26	27a-b(ii)	27b(ii)-27b(iv)	28	29-31
32	Annexure 1 PartA	Annexure 1 PartB	Preview		Exit					

3CA 3CB

[See rule 6G (1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. I have examined the balance sheet as at 31st March 2013, and the Profit and loss account for the year ended on that date, attached herewith, of

Name : M/S NEW LOOK METAL MILLS PRIVATE LIITED

Address : 752 Kundewalan Street ,Ajmeri Gate, Delhi Delhi

PAN : AACCN0916F

2. I certify that the Balance Sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 752 KUNDEWALAN STREET AJMERI GATE DELHI DELHI India 110006 and** branches.

3. (a) I report the following observations/comments/discrepancies/inconsistencies; if any

(b) subject to above-,

(A) I have obtain all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit.

(B) In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My knowledge and belief, were necessary for the examination of the books.

(c) In My opinion and to the best of My information and according to the explanations given to Me, the said

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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

The screenshot shows a web browser window displaying the e-form 3CD interface. The browser title is "Untitled Page [PSPL Ph:0141-4233000, 2609277] [PSPL Ph:0141-4233000, 2609277] - Windows Internet Explorer provided by CompuOffi". The address bar shows "http://cti.com/CompuBa/Form3CD/efiling/Tab2.aspx?Tab=2&F3CA=true". The browser menu includes File, Edit, View, Favorites, Tools, and Help. The page content is titled "Part (B)" and contains the following sections:

7. a) If firm of Association of Persons, indicate names of partners/ members and their profits-sharing ratios.

Name	Profit sharing ratio (%)

b) If there is any change in the partners or members or in their profit sharing ratio, since the last date of the preceding year, the particulars of such change.

Yes No

Particulars
Nil

Remove

8. a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)

Sector	Sub Sector	Code	Description (optional)
Manufacturing Industry	Fertilizers, Chemicals, Paints	0108	sdfsdfsdfsdfsdfs
Professionals	Fashion designers	0602	200000

Remove

b) If there is any change in the nature of business or profession, the particulars of such change.

Business	Sector	Sub Sector	Code	Description
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Done Trusted sites | Protected Mode: Off 110%

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 immediately 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.

Untitled Page [PSPL Ph:0141-4233000, 2609277] [PSPL Ph:0141-4233000, 2609277] - Windows Internet Explorer provided by CompuOffi

http://ct1.com/CompuBal/Form3CD/efiling/Tab2.aspx?Tab=7&F3CA=true

Party Code : 00156 NEW LOOK METAL MILLS PRIVATE LIITED CompuBal [2012-2013]

FORM NO. 3CD

3CA 1-6 7-8 9-10 11 12-12A 13 14-15 16-17b 17c-17f 17g-17h(B) Exit
 17i-17m 17A-20 21-21B(a) 21B(b)-22(a) 22(b)-23 24-24c 25a-26 27a-b(ii) 27b(iii)-27b(iv) 28 29-31
 32 Annexure 1 PartA Annexure 1 PartB

Part (B)

14. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :- Annexure

15. Amounts admissible under sections 33AB, 33ABA, 33AC(wherever applicable), 35, 35ABB, 35AC, 35CCA, 35CCB, 35D, 35DD, 35DDA, 35E

a) Debited to the profit and loss account (showing the amount debited and deduction allowable under each section separately);

Section	Amount debited to P&L	Allowable	description(optional)
33AB	5,000		
...			
	5,000	0	

Remaining Characters : 10 Remove

b) not debited to the profit and loss account.

Section	Total	description(optional)
33AB	3,000	
...		
	3,000	

Remove

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Registration of Chartered Accountant

1. CompuBal provide facility to register the CA on website.
2. 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
6. 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.
7. 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.

Note: Fields marked with asterisk (*) are mandatory for Registration on ITD Portal.

Login Details (Mandatory to Upload Form on ITD Portal)

Auditor's Registration Id (on ITD Portal): Password: Date of Birth: *
This ID is not PAN. It will receive after registration on your e-mail.

Personal Details

Audit Firm Registration No.: Firm Type: Chartered Accountant
Audit Firm Name:
Signing Person's 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 Id: *

Contact Details

Land Line Number: +91 Fax Number: +91
Mobile Number: * +91 Alternate Mobile Number: +91
Alternate E-Mail Id:

Postal Address

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.

The screenshot displays the CompuBal Online Activity interface within an Internet Explorer browser. The browser's address bar shows the URL: <http://ctd.com/CompuBal/Form3CD/efiling/OnlineActivities.aspx>. The page header includes "Party Code : 00156", "NEW LOOK METAL MILLS PRIVATE LIMITED", and "CompuBal [2012-2013]".

The main content area is titled "Online Activity" and features a "List Of Registered CA" section. A "Register CA" button is visible on the left. A modal dialog box titled "Add CA" is open, containing the following fields:

- Select CA : * (Dropdown menu): AASHISH BHATIA
- Membership Number : * (Text input): 213141
- Form Name : * (List box): 3AC, 3AD, 3AE, 3CA-3CD, 3CB-3CD, 3CE
- Assessee PAN : * (Text input): AACCN0916F
- Assessee Password : * (Text input): dhygf
- Assessee DOB : * (Text input): 22/02/2005
- Assessment Year : * (Dropdown menu): 2013-14

At the bottom of the dialog box are "Proceed" and "Close" buttons. The background interface includes buttons for "Generate XML", "Upload", and "Upload & Approve". The status bar at the bottom indicates "Trusted sites | Protected Mode: Off" and a zoom level of 105%.

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.

The screenshot shows a web browser window with the URL <http://cti.com/CompuBal/Form3CD/efiling/OnlineActivities.aspx>. The page displays a header with user information: BINOD MITTAL, 071777, FORM3CA, 2013-14, 20/06/2013, and ACVE. Below the header, there is a 'Generate XML' section with a 'Form No.' dropdown set to '3CA-3CD' and a 'Generate XML' button. To the right, a text box states: 'XML file for specified form can be generated, It can be saved at any place and upload directly on website.' Below this is the 'Upload & Approve' section, which includes an 'Upload' button and an 'Upload & Approve' button. The 'Upload & Approve' section contains a table with columns for 'Form No.', 'CA Name', and 'Attachments'. The 'Form No.' dropdown is set to '3CA-3CD' and the 'CA Name' dropdown is set to 'BINOD MITTAL'. The 'Attachments' section lists 'Balance Sheet *', 'Profit & Loss *', 'Cost Audit', and 'Other', each with a 'Browse...' button. Below the 'Upload & Approve' section is the 'Uploaded & Approved Forms' section, which contains a table with columns for 'Form No.', 'CA Name', 'Upload Date', 'Approved Date', 'Assessee Transaction Id', 'Auditor Transaction Id', and 'Ack. no.'. The table shows one entry: 'FORM3CA', 'BINOD MITTAL', '20-Jun-2013', a blue 'Approve Form' link, and '1111889868'. Below the table is an 'Exit' button. To the right of the table, a text box states: 'If from the above process you have only Upload the file, then it can be approved from here.' The browser's status bar at the bottom shows 'Done', 'Trusted sites | Protected Mode: Off', and '100%' zoom.

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.