

## **CA required to file Audit Report online new E-Filing site launched**

Income Tax department has started its new e-filing site. The major change is that now CA has a separate login facility and they are required to update/upload Income Tax audit report form 3CD and other income tax related forms.

CA is required to verify and authorize various statutory Income Tax Forms under the Income Tax Law.

**Form 3CA** Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law - Certificate of Audit from CA obtained by the assessee whose Income from Business is more than INR 60 Lakhs or Income from Profession is more than INR 15 Lakhs for Companies

**Form 3CB** 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 - Certificate of Audit from CA obtained by the assessee whose Income from Business is more than INR 60 Lakhs or Income from Profession is more than INR 15 Lakhs for other than companies

**Form 3CD** Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 - Annexure Form for audit report u/s 44AB

**Form 3CEB** Report from an accountant to be furnished under section 92E relating to international transaction(s) - Every person entering International Transaction

**Form 29B** Report under Section 115JB of the Income-tax Act, 1961 for computing the book profits of the company - MAT applicable for companies

New things added on site are given below

- Taxpayers are advised to LOGIN and update their profile including Address, Mobile number and e-mail ID.
- Tax Professional (CA) is a new user on this portal. They can e-File Income Tax Forms (other than Income Tax Returns). Chartered Accountants are requested to register.  
To learn more, GO TO **I AM** section --> **Tax Professional** --> **Chartered Accountant**
- e-filing of Income Tax Return for AY 12-13 will not be mandatory for agents of non-residents (u/s 160(1)(i) of the IT Act) as well as for Private Discretionary Trusts.

- The due date for submission of ITR-V is 120 days from the date of upload of e-return.
- The Director General of Income Tax(System) has extended the time limit for filing ITR-V forms relating to Income Tax Returns filed electronically (without digital signature certificate) for AY 2010-11 (filed during F.Y. 2011-12) and for A.Y. 2011-12 (filed on or after 1st April 2011). These ITR-V forms can now be filed upto 31st December, 2012 or within a period of 120 days from the date of uploading of the electronic return data, whichever is later. [Click here](#) to download the notification. **(NEW)**
- Check your tax credits in 26AS statement before filing IT Return for faster processing and quick refunds.
- Mobile Services can be availed using the url <https://incometaxindiaefiling.gov.in/mobile/>. **(NEW)**