

# Steps to file Audit Report, Electronically!



Your Commercial Backbone

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Steps to file Audit Report, electronically, from AY 2013-2014 (pursuant to notification no. 42 dated 11/06/2013)

As per the notification no. 42 dated 11/06/2013 and the proviso entered in sub-rule (2) of rule 12, if an assessee is required to furnish a report of audit, 'he shall furnish the same electronically.'

To successfully file the tax audit report, electronically, follow the steps given below:

1. The assessee whose audit report is to be filed electronically (pursuant to the notification no. 42 dated 11/06/2013) would have to appoint the CA. To do so:
  - a. Go to the <http://incometaxindiaefiling.gov.in/> and login using the PAN and Password
  - b. From 'My Account' choose 'Add CA'
  - c. Enter the membership number of your auditor.

- d. The system would automatically reflect the name of CA (if the CA is registered)
  - e. If the system doesn't, contact your auditor.
2. The authorized CA now needs to:
    - a. Download the excel utility of tax audit report.
    - b. Fill up the details and generate the XML file.
    - c. Scan the balance sheet, profit and loss account and others (if applicable), convert to PDF format and attach them while uploading the XML file generated above.
    - d. Go to the <http://incometaxindiaefiling.gov.in/> and login to your account.
    - e. Go the 'E-File'
    - f. Select 'Upload Forms'
    - g. Fill in the details and submit the file.
  3. After the auditor has uploaded the XML file the assessee will need to approve the audit report. If the assessee fails to approve it would be considered and no tax audit report has been filed by the assessee. To approve the audit report, the assessee will have to:
    - a. Go to the <http://incometaxindiaefiling.gov.in/> and login using the PAN and Password
    - b. Go to 'Work List' and approve the tax audit report filled by auditor.
    - c. In case you find any discrepancies contact your auditor to sort it out and the whole process will have to be started from the beginning.

**Note:**

1. **The audit report submitted here is not a substitute of existing tax audit report. The auditor will still have to prepare the detailed tax audit report as prepared by him in the preceding years.**
2. **If the assessee does not approve the audit report then it has been assumed that no tax audit report has been furnished by the assessee. The audit report should also be approved by the assessee before the due date of filing the tax audit report.**
3. **The CAs' who are eligible to sign the tax audit report shall register themselves as *Tax Professionals* at the Income Tax website. After which you will be allotted an ARCA (authorized representative CA) number.**

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