

# Company Name:- Test | Audit:- tax audit1

# Audit Observations

## 1: Audit\_Area: PART-A

## 1.1: Heading: Clause -1

## 1.1.1:

**Criteria**:- Name of the assessee :

**Conclusion**:- None

## 1.2: Heading: Clause -2

## 1.2.1:

**Criteria**:- Address

**Conclusion**:- None

## 1.3: Heading: Clause -3

## 1.3.1:

**Criteria**:- Permanent Account Number :

**Conclusion**:- None

## 1.4: Heading: Clause -4

## 1.4.1:

**Criteria**:- Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, Goods and Service Tax, customs duty,etc. if yes, please furnish the registration number, GST Number or any other identification number allotted for the same

**Conclusion**:- None

## 1.5: Heading: Clause -5

## 1.5.1:

**Criteria**:- Status

**Conclusion**:- None

## 1.6: Heading: Clause -6

## 1.6.1:

**Criteria**:- Previous year ended

**Conclusion**:- None

## 1.7: Heading: Clause -7

## 1.7.1:

**Criteria**:- Assessment year :

**Conclusion**:- None

## 1.8: Heading: Clause -8

## 1.8.1:

**Criteria**:- Indicate the relevant clause of section 44AB under which the audit has been conducted

**Conclusion**:- None

## 1.9: Heading: Clause -8(a)

## 1.9.1:

**Criteria**:- Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD

**Conclusion**:- None

## 2: Audit\_Area: PART-B

## 2.1: Heading: Clause -9

## 2.1.1:

**Criteria**:- a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.

**Conclusion**:- None

## 2.1.2:

**Criteria**:- 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

**Conclusion**:- None

## 2.2: Heading: Clause -10

## 2.2.1:

**Criteria**:- 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).

**Conclusion**:- None

## 2.2.2:

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

**Conclusion**:- None

## 2.3: Heading: Clause -11

## 2.3.1:

**Criteria**:- a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.

**Conclusion**:- None

## 2.3.2:

**Criteria**:- b) List of books of account maintained and the address at which books of accounts are kept.

**Conclusion**:- None

## 2.3.3:

**Criteria**:- c) List of books of account and nature of relevant documents examined

**Conclusion**:- None

## 2.4: Heading: Clause -12

## 2.4.1:

**Criteria**:- Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)

**Conclusion**:- None

## 2.5: Heading: Clause -13

## 2.5.1:

**Criteria**:- a) Method of accounting employed in the previous year.

**Conclusion**:- None

## 2.5.2:

**Criteria**:- b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.

**Conclusion**:- None

## 2.5.3:

**Criteria**:- c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss. - Serial Number,Particular,Increase/Decrease in Profit (INR)

**Conclusion**:- None

## 2.5.4:

**Criteria**:- d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)

**Conclusion**:- None

## 2.5.5:

**Criteria**:- e) If answer to (d) above is in affirmative, give details of such adjustments

**Conclusion**:- None

## 2.5.6:

**Criteria**:- f) Disclosure as per ICDS

**Conclusion**:- None

## 2.6: Heading: Clause -14

## 2.6.1:

**Criteria**:- a) Method of valuation of closing stock employed in the previous year

**Conclusion**:- None

## 2.6.2:

**Criteria**:- b) Details of deviation, if any, from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss.

**Conclusion**:- None

## 2.7: Heading: Clause -15- Give the following particulars of the capital asset converted into stock-in-trade: -

## 2.7.1:

**Criteria**:- (a) Description of capital asset

**Conclusion**:- None

## 2.7.2:

**Criteria**:- (b) Date of acquisition

**Conclusion**:- None

## 2.7.3:

**Criteria**:- (c) Cost of acquisition

**Conclusion**:- None

## 2.7.4:

**Criteria**:- (d) Amount at which the asset is converted into stock-in-trade

**Conclusion**:- None

## 2.8: Heading: Clause -16- Amounts not credited to the profit and loss account, being,—

## 2.8.1:

**Criteria**:- a) The items falling within the scope of section 28;

**Conclusion**:- None

## 2.8.2:

**Criteria**:- b) The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned

**Conclusion**:- None

## 2.8.3:

**Criteria**:- c) Escalation claims accepted during the previous year;

**Conclusion**:- None

## 2.8.4:

**Criteria**:- d) Any other item of income;

**Conclusion**:- None

## 2.8.5:

**Criteria**:- e) Capital receipt, if any.

**Conclusion**:- None

## 2.9: Heading: Clause -17

## 2.9.1:

**Criteria**:- Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish details of property, consideration received or accrued and value adopted or assessed or assessable

**Conclusion**:- None

## 2.10: Heading: Clause -18- 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 :—

## 2.10.1:

**Criteria**:- a) Description of asset/block of assets.

**Conclusion**:- None

## 2.10.2:

**Criteria**:- b) Rate of depreciation.

**Conclusion**:- None

## 2.10.3:

**Criteria**:- c) Actual cost or written down value, as the case may be.

**Conclusion**:- None

## 2.10.4:

**Criteria**:- d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of— Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994, change in rate of exchange of currency, and subsidy or grant or reimbursement, by whatever name called

**Conclusion**:- None

## 2.10.5:

**Criteria**:- e) Depreciation allowable.

**Conclusion**:- None

## 2.10.6:

**Criteria**:- f) Written down value at the end of the year.

**Conclusion**:- None

## 2.11: Heading: Clause -19

## 2.11.1:

**Criteria**:- Amounts admissible under sections: 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E;

**Conclusion**:- None

## 2.12: Heading: Clause -20

## 2.12.1:

**Criteria**:- a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)].

**Conclusion**:- None

## 2.12.2:

**Criteria**:- b) Details of contributions received from employees for various funds as referred to in section 36(1)(va)

**Conclusion**:- None

## 2.13: Heading: Clause -21

## 2.13.1:

**Criteria**:- a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

**Conclusion**:- None

## 2.14: Heading: Clause -21(b)

## 2.14.1:

**Criteria**:- b) Amounts inadmissible under section 40(a)(i), 40(a)(ia), 40(a)(ic), 40(a)(iia), 40(a)(iib), 40(a)(iii), 40(a)(iv), 40(a)(v)

**Conclusion**:- None

## 2.15: Heading: Clause -21(c)

## 2.15.1:

**Criteria**:- c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof

**Conclusion**:- None

## 2.16: Heading: Clause -21(d)

## 2.16.1:

**Criteria**:- d) Disallowance/deemed income under section 40A(3)

**Conclusion**:- None

## 2.17: Heading: Clause -21(e)

## 2.17.1:

**Criteria**:- e) Provision for payment of gratuity not allowable under section 40A(7)

**Conclusion**:- None

## 2.18: Heading: Clause -21(f)

## 2.18.1:

**Criteria**:- f) Any sum paid by the assessee as an employer not allowable under section 40A(9);

**Conclusion**:- None

## 2.19: Heading: Clause -21(g)

## 2.19.1:

**Criteria**:- g) Particulars of any liability of a contingent nature;

**Conclusion**:- None

## 2.20: Heading: Clause -21(h)

## 2.20.1:

**Criteria**:- h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

**Conclusion**:- None

## 2.21: Heading: Clause -21(i)

## 2.21.1:

**Criteria**:- i) Amount inadmissible under the proviso to section 36(1)(iii).

**Conclusion**:- None

## 2.22: Heading: Clause -22

## 2.22.1:

**Criteria**:- Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

**Conclusion**:- None

## 2.23: Heading: Clause -23

## 2.23.1:

**Criteria**:- Particulars of payments made to persons specified under section 40A(2)(b).

**Conclusion**:- None

## 2.24: Heading: Clause -24

## 2.24.1:

**Criteria**:- Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.

**Conclusion**:- None

## 2.25: Heading: Clause -25

## 2.25.1:

**Criteria**:- Any amount of profit chargeable to tax under section 41 and computation thereof.

**Conclusion**:- None

## 2.26: Heading: Clause -26 In respect of any sum referred to in clause (a), (b), (c), (d) (e) (f) or (g) of section 43B, the liability for which :—

## 2.26.1:

**Criteria**:- a) Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was-(a)Paid during the previous year (b)Not paid during the previous year.

**Conclusion**:- None

## 2.26.2:

**Criteria**:- b) Was incurred in the previous year and was-(a)Paid on or before the due date for furnishing the return of income of the previous year under section 139(1);\*State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account. (b)Not paid on or before the aforesaid date.

**Conclusion**:- None

## 2.27: Heading: Clause -27

## 2.27.1:

**Criteria**:- a) Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.

**Conclusion**:- None

## 2.27.2:

**Criteria**:- b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

**Conclusion**:- None

## 2.28: Heading: Clause -28

## 2.28.1:

**Criteria**:- Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same.

**Conclusion**:- None

## 2.29: Heading: Clause -29

## 2.29.1:

**Criteria**:- Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.

**Conclusion**:- None

## 2.30: Heading: Clause -29A

## 2.30.1:

**Criteria**:- a) Whether any amount is to be included as income chargeable under the head ‘income from other sources’ as referred to in clause (ix) of sub-section (2) of section 56? Nature of Income - Amount thereof

**Conclusion**:- None

## 2.30.2:

**Criteria**:- b) If yes, please furnish the following details: - Nature of Income , Amount thereof

**Conclusion**:- None

## 2.31: Heading: Clause -30

## 2.31.1:

**Criteria**:- Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque [Section 69D].

**Conclusion**:- None

## 2.32: Heading: Clause -30A

## 2.32.1:

**Criteria**:- a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year?

**Conclusion**:- None

## 2.32.2:

**Criteria**:- b) If yes, please furnish the following details:- (i) Under which clause of sub-section (1) of 92CE primary adjustment is made? (ii) Amount (in Rs.) of primary adjustment (iii) Whether the excess money available with the associated enterprise is to be repatriated to India as per the provisions of sub-section (2) of section 92CE? (Yes/No) (iv) If yes, whether the excess money has been repatriated within the prescribed time (Yes/No) (v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time.

**Conclusion**:- None

## 2.33: Heading: Clause -30B

## 2.33.1:

**Criteria**:- a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B?

**Conclusion**:- None

## 2.33.2:

**Criteria**:- b) If yes, please furnish the following details:- (i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred: (ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.): (iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above: (iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B (v) Details of interest expenditure carried forward as per sub-section (4) of section 94B

**Conclusion**:- None

## 2.34: Heading: Clause -30C

## 2.34.1:

**Criteria**:- a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year?

**Conclusion**:- None

## 2.34.2:

**Criteria**:- b) If yes, please specify:- (i) Nature of the impermissible avoidance arrangement: (ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement

**Conclusion**:- None

## 2.35: Heading: Clause -31

## 2.35.1:

**Criteria**:- a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :— Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year: Name, address and PAN of the lender or depositor, Amount of loan or deposit taken or accepted, whether the same was squared up during the year, maximum amount outstanding at any time during the previous year, whether the same was taken or accepted by cheque or bank draft (specify if account payee) or use of ECS through a bank account

**Conclusion**:- None

## 2.35.2:

**Criteria**:- b) Particulars of each specified sum in an amount exceeding the limits specified in section 269SS taken or accepted during the previous year: Name, address and PAN (if available) of the person from whom specified sum is received, amount of specified sum taken or accepted, whether the specified sum was taken or accepted by cheque or bank draft (specify if account payee) or use of ECS through a bank account

**Conclusion**:- None

## 2.35.3:

**Criteria**:- ba) Particulars of each specified sum in an amount exceeding the limits specified in section 269ST taken or accepted during the previous year: Name, address and PAN (if available) of the person from whom specified sum is received, amount of specified sum taken or accepted, whether the specified sum was taken or accepted by cheque or bank draft (specify if account payee) or use of ECS through a bank account

**Conclusion**:- None

## 2.35.4:

**Criteria**:- bb) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:- (i) Name, address and Permanent Account Number (if available) of the payer; (ii) Amount of receipt (in Rs.)

**Conclusion**:- None

## 2.35.5:

**Criteria**:- bc) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:- (i) Name, address and PAN (if available) of the payee; (ii) Nature of transaction; (iii) Amount of payment (in Rs.); (iv) Date of payment

**Conclusion**:- None

## 2.35.6:

**Criteria**:- bd) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:- (i) Name, address and PAN (if available) of the payee; (ii) Amount of payment (in Rs.)

**Conclusion**:- None

## 2.35.7:

**Criteria**:- c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year: Name, address, PAN (if available) of payee, amount of repayment, maximum amount outstanding at any time during the previous year, whether the repayment was made by cheque or bank draft (specify if account payee) or use of ECS through a bank account

**Conclusion**:- None

## 2.35.8:

**Criteria**:- d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of ECS through a bank account during the previous year: Name, address, PAN (if available) of the payer, amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of ECS through a bank account during the previous year.

**Conclusion**:- None

## 2.35.9:

**Criteria**:- e) Particulars of repayment of loan or deposit or any specified advance in amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year: Name, address, PAN (if available), of the payer, amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee bank cheque or bank draft during the previous year.

**Conclusion**:- None

## 2.36: Heading: Clause -32

## 2.36.1:

**Criteria**:- a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

**Conclusion**:- None

## 2.36.2:

**Criteria**:- b) whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79

**Conclusion**:- None

## 2.36.3:

**Criteria**:- c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.

**Conclusion**:- None

## 2.36.4:

**Criteria**:- d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.

**Conclusion**:- None

## 2.36.5:

**Criteria**:- e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73,if yes, please furnish the details of speculation loss if any incurred during the previous year.

**Conclusion**:- None

## 2.37: Heading: Clause -33

## 2.37.1:

**Criteria**:- Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)

**Conclusion**:- None

## 2.38: Heading: Clause -34

## 2.38.1:

**Criteria**:- a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish details

**Conclusion**:- None

## 2.38.2:

**Criteria**:- b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details

**Conclusion**:- None

## 2.38.3:

**Criteria**:- c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:

**Conclusion**:- None

## 2.39: Heading: Clause -35

## 2.39.1:

**Criteria**:- a) In the case of a trading concern, give quantitative details of principal items of goods traded: (i) Opening Stock; (ii) purchases during the previous year; (iii) sales during the previous year; (iv) closing stock; (v) shortage/excess, if any

**Conclusion**:- None

## 2.39.2:

**Criteria**:- b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products: A. Raw Materials: (i) opening stock; (ii) purchases during the previous year; (iii) consumption during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) yield of finished products; (vii) percentage of yield; (viii) shortage/excess, if any. B. Finished products/by-products: (i) opening stock (ii) purchases during the previous year; (iii) quantity manufactured during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) shortage/excess, if any.

**Conclusion**:- None

## 2.40: Heading: Clause -36

## 2.40.1:

**Criteria**:- In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:- (a) total amount of distributed profits; (b) amount of reduction as referred to in section 115-O (1A)(i); (c) amount of reduction as referred to in section 115-O (1A)(ii); (d) total tax paid thereon; (e) dates of payments with amounts.

**Conclusion**:- None

## 2.41: Heading: Clause -36A

## 2.41.1:

**Criteria**:- a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2? (Yes/No) (b) If yes, please furnish the following details:- (i) Amount received (in Rs.): (ii) Date of receipt

**Conclusion**:- None

## 2.42: Heading: Clause -37

## 2.42.1:

**Criteria**:- Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/ value/quantity as may be reported/identified by the cost auditor.

**Conclusion**:- None

## 2.43: Heading: Clause -38

## 2.43.1:

**Criteria**:- Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

**Conclusion**:- None

## 2.44: Heading: Clause -39

## 2.44.1:

**Criteria**:- Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/ identified by the auditor.

**Conclusion**:- None

## 2.45: Heading: Clause -40

## 2.45.1:

**Criteria**:- Details regarding turnover, gross profit, etc. for the previous year and preceding previous year: 1. Total turnover 2. Gross profit/turnover 3. Net profit/turnover 4. Stock-in-trade/turnover 5. Material consumed/finished goods produced

**Conclusion**:- None

## 2.46: Heading: Clause -41

## 2.46.1:

**Criteria**:- Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.

**Conclusion**:- None

## 2.47: Heading: Clause -42

## 2.47.1:

**Criteria**:- a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? (Yes/No)

**Conclusion**:- None

## 2.47.2:

**Criteria**:- b) If yes, please furnish Income-tax Department Reporting Entity Identification Number, Type of form, Due date for furnishing, Date of furnishing (if furnished), Whether the form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/ transactions which are not reported

**Conclusion**:- None

## 2.48: Heading: Clause -43

## 2.48.1:

**Criteria**:- a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286

**Conclusion**:- None

## 2.48.2:

**Criteria**:- b) If yes, please furnish the following details: (i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity (ii) Name of parent entity (iii) Name of alternate reporting entity (if applicable) (iv) Date of furnishing of report

**Conclusion**:- None

## 2.49: Heading: Clause -44

## 2.49.1:

**Criteria**:- Break-up of total expenditure of entities registered or not registered under the GST

**Conclusion**:- None