



## Webinar on Tax Audit

Dear Members,

CBDT has notified changes to the Form 3CD vide Notification No. 27/2024 dated 5th March, 2024. Form 3CD is a tax audit report applicable to those assesses who are subject to tax audit u/s 44AB of the Income Tax Act, 1961.

W.e.f 1st April 2023, section 43B(h) as introduced by the Finance Act, 2023 disallows any payment made by the assessee to MSME parties paid after the due date mentioned in the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006. Moreover, section 37 disallowed penalties which are towards breach of law outside India from FY 2023-24 which was earlier allowed as a deduction from the computation of business income.

Massive reporting under clause 18 for depreciation, clause 26 for Employee's Contributions, clause 34 for TDS and TCS, clause 21 for penalties/fines/ personal expenditures, clause 22 for section 43B disallowance and clause 44 for GST make the auditor's lives very demanding during the month of September.

The society has organized a webinar to combat with the above changes where in the speakers will be initially guiding the viewers on the amendments to the Finance Act, 2023 with respect to clauses inside of Form 3CA, 3CB and 3CD in the first part. And the second part will cover the changes in Form 3CD, commons errors while filing Form 3CD and special points for the auditors and taxpayers that should be paid attention to.

The details of the webinar is as under-

<b>Topic</b>	<b>Webinar on Tax Audit</b>
<b>Day &amp; Date</b>	<b>Monday, 9<sup>th</sup> September, 2024</b> <a href="#">Add event to Outlook Calendar</a>
<b>Time</b>	4:00 pm to 7:00 pm
<b>Speakers</b>	<b>Mr. Yogesh Amal &amp; Mrs. Krupa Gandhi</b>
<b>Fees</b>	<b>Members: Rs.200/- (18% GST Incl)</b> <b>Non Members: Rs.300/- (18% GST Incl)</b>
<b>Venue</b>	<b>Virtual mode – Zoom platform</b>
<b>For Registration</b>	<b><a href="#">CLICK HERE</a></b>



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