

# Tax Audit (Form 10B)

## FY 2024-25

### Scope of Work

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1. **Conduct a comprehensive Tax Audit and file Form 10B of the organization.**
2. Check all the requirements of Form 10B and perform audit procedures to confirm their compliance.
3. Fill Form 10B on the basis of the audit procedures performed;
4. File Form 10B with the Income Tax Department before 30<sup>th</sup> September 2025.

#### Timeline

The Form 10B shall be filed by the Tax Auditor with the Income Tax Department latest by 30<sup>th</sup> September 2025.

#### Resources for the Audit Team

##### **1. Human Resources**

- **Point of Contact/Coordination Team:** A dedicated team of personnel will be designated to coordinate with the audit team, facilitate communication, and assist in resolving queries during the audit.
- **Staff Support:** Administrative support will be provided for organizing documents, preparing audit schedules, and managing logistical arrangements to ensure efficient operations.

##### **2. Access to Information and Records**

- Full access will be granted to all necessary financial documentation, including financial statements, accounting records, transaction logs, payment files, and related financial reports.
- Prior audit reports and other relevant historical documents will be shared with the audit team.
- Where necessary, auditors will be granted access to IT systems, databases, and software tools used for financial and operational management to facilitate data analysis and verification.

##### **3. Physical Resources**

- **Workspaces for Auditors:** A dedicated office space will be provided for the internal audit team. The space will be equipped with essential facilities such as desks, internet connectivity, and printing/scanning equipment to support efficient document handling and reporting.

##### **4. Time Resources**

- Efforts will be made to ensure that all information requests from the auditors are responded to promptly, to avoid delays in the audit process and to maintain the agreed timelines.