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Government of India
Ministry of Finance, Department of Revenue
Central Board of Direct Taxes
Audit & Public Accounts Committee Division

North Block, New Delhi
Dated: 09/09/2024

Sub: Instruction regarding Standard Operating Procedure for handling Internal Audit Objections -reg

The internal audit mechanism has been established to prevent errors, ensure timely remedy and for enhancing the quality of assessments. The evolving landscape of operations and responsibilities in the Department, especially in the faceless environment, has necessitated that the internal audit procedures be updated to ensure its efficiency while enhancing accountability and promoting compliance to tax laws. Accordingly, in supersession of all existing instructions on internal audit in general and Instruction No.6/2017 dated 21-07-2017 in particular, the instructions as follows are issued.

1.2 These instructions come into effect immediately and will be applicable to pending internal audit objections also.

1.3 In these instructions, the term:

- (i) 'Act' refers to the Income Tax Act, 1961.
- (ii) 'Auditee Officer' refers to the officer who passed the order under audit or his successor-in-office, except for orders passed in a faceless manner, where it refers to the Jurisdictional Assessing Officer ('JAO').
- (iii) 'Auditor' refers to Addl. CIT/Jt. CIT (Audit), DCIT/ACIT (Audit), ITO (Audit) or any other officer authorised by the PCCIT or the PCIT/CIT (Audit).

2.0 AUDIT SET UP

2.1 Internal Audit set-up is under the direct supervision and control of the PCCIT. It comprises PCIT/CIT (Audit), Addl. CIT/Jt. CIT (Audit), DCIT/ACIT (Audit), ITO (Audit) or any other officer authorized by the PCCIT or the PCIT/CIT (Audit).

2.2 For charges such as International Taxation, Transfer Pricing, Central Charges and the Exemption Wing, the responsibility for Internal Audit will lie with the PCIT/CIT (Audit) reporting to the PCCIT in whose territorial jurisdiction the Auditee Office is located.

3.0 OBJECTIVES AND SCOPE OF INTERNAL AUDIT

3.1 The audit scope extends to all matters that should have been correctly carried out in accordance with applicable legal provisions, instructions, circulars, prescribed procedures and guidelines. It aims to identify errors or omissions and raise an 'objection' through Audit Memo. The scope includes verifying arithmetical accuracy, adherence to judicial pronouncements/ precedents and other relevant issues. The objection should be well-founded with cogent justification.

3.2 **The practice of raising an 'Audit Observation' is discontinued.** Any significant issue noticed, other than audit objection, should be communicated by the auditor to the jurisdictional PCIT/CIT through the PCIT/CIT (Audit).

4.0 TARGET OF AUDITORS

The target of auditors shall be to mandatorily complete the audit of all cases allocated during a financial year by the end of that financial year. The target for rechecking by the PCIT/CIT (Audit) and Addl. CIT/Jt. CIT (Audit) shall be as mentioned in para 5.1.

5.0 RE-CHECKING

5.1 After completion of the audit, the PCIT/CIT and Addl. CIT/Jt. CIT (Audit) shall recheck some of the cases of all auditors in which no objection was raised, as under:

Re-checking the Audit	Cases Audited by	Average Target per month (No. of cases)	Target for the year (No. of cases)
PCIT/CIT (Audit)	Addl. CIT/Jt. CIT (Audit) and DCIT/ACIT (Audit)	3	36
Addl. CIT/Jt. CIT (Audit)	ITO (Audit) and any other auditor	10	120

It should be ensured that cases of all authorities are re-checked by PCIT/CIT/ Addl. CIT/Jt. CIT (Audit).

5.2 As a result of re-checking the cases, if the PCIT/CIT (Audit) or Addl. CIT/Jt. CIT (Audit) observes any mistake in not raising objection(s), the same will

be sent again to the Auditor concerned, for raising the requisite objection(s). The particulars thereof shall be incorporated in the monthly report submitted by the PCIT/CIT (Audit).

6.0 AUDITABLE CASES AND ALLOCATION

6.1 The list of auditable cases shall be forwarded to the PCIT/CIT (Audit), arranged in the order of audit priority, on ITBA. Where it is technically not feasible to do so, the list of auditable cases shall be sent to the PCIT/CIT (Audit) at his designation-based mail id.

6.2 The PCIT/CIT (Audit) shall, upon receiving cases, allocate them in order of audit priority to Addl. CIT/Jt. CIT (Audit), DCIT/ACIT (Audit), ITOs (Audit) and any other officer as mentioned in para 1.3(iii) above. The PCIT/CIT (Audit) shall ensure that Addl. CIT/Jt. CIT (Audit) is allocated 140 cases (including at least 20 cases on the registration process of Charitable Trusts/Institutions) and the DCIT/ACIT (Audit) is allocated 550 cases in a financial year. The remaining cases will be assigned to other auditors, ensuring equitable distribution of workload. Cases pertaining to the registration process by Exemption Wing shall be assigned exclusively to the Addl. CIT/Jt. CIT (Audit). Cases pertaining to Transfer Pricing shall be assigned to an auditor not below the rank of DCIT.

6.3 For the following charges, jurisdiction shall be assigned to the auditor(s) by the PCIT/CIT (Audit) with the prior approval of the PCCIT:

- (a) Central Charges
- (b) TDS
- (c) International Taxation
- (d) Transfer Pricing, and
- (e) Any other charge as may be decided by the Board

7.0 CONDUCT OF AUDIT

7.1 The audit will be conducted based on records available on ITBA. Records, not available on ITBA, will be produced manually to the auditor within seven days from the requisition. A list of records not produced will be sent by PCIT/CIT (Audit) to the jurisdictional PCIT/CIT, who shall ensure that the records are produced at the earliest. If the records are still not made available, then a list of such cases, along with reasons for non-production, shall be submitted by the PCIT/CIT to the CCIT concerned.

7.2 Audit objections must be raised and sent only through the Audit Module of ITBA. Objections pertaining to grant or rejection of registration by the Exemption Wing, will also be raised on the Audit Module of ITBA by entering objection

details in the main body of the Audit Memo. All such objections shall be sent only to the CIT (Exemption), with a copy to the PCIT/CIT (Audit).

7.3 Where it is technically infeasible to raise and send an objection on the Audit Module of ITBA for a particular class of orders, the auditor shall forward the Audit Memo in the prescribed format (as in ITBA), with such modification as may be necessary, at the designation-based mail id of jurisdictional PCIT/CIT, with a copy to PCIT/CIT (Audit) (for Major audit objection), and to the Range Head concerned, with a copy to Addl. CIT/Jt. CIT (Audit) (for Minor audit objection).

7.4 For each mistake, even if arising from the same order/ proceeding, for the same assessee and for the same assessment year, a separate Audit Memo shall be generated on ITBA with a Unique Identification Number (UIN).

For objections related to TDS and TP cases, the UIN format should be generated manually by the auditor, where the same is not generated automatically by ITBA, as follows:

- The first 10 characters will represent the TAN of the deductor (in TDS cases) or PAN of the assessee (in TP cases).
- The subsequent four characters will denote the assessment year.
- The final two characters will be a sequential number from 01 to 99.

For example, for first (01) Audit Memo pertaining to A.Y. 2022-23 with TAN AAAA12345A, a UIN should be generated as 'AAAA12345A222301'.

7.5 The Audit Memo shall be issued after vetting by the PCIT/CIT (Audit) if the Revenue Effect exceeds Rs. 1 crore. For cases with a Revenue Effect between Rs. 50 lakh and Rs. 1 crore, the draft Audit Memo will be vetted by the Addl. CIT/Jt. CIT (Audit). The vetting shall be recorded on ITBA. For an audit objection not raised through ITBA, the vetting shall be done through the designation-based e-mail ID.

7.6 The Audit Objections shall be classified into Major and Minor Objections as under :

- (i) The minimum Revenue Effect required to be classified as a Major Objection would be Rs.10 lakh. All audit objections pertaining to grant/denial of registration by the Exemption Wing shall also be classified as Major Objection.
- (ii) The audit objections other than (i) above shall be classified as Minor Objection.

7.7 'Revenue Effect' means tax effect which would be the difference between the tax on total income assessed and the tax that would have been chargeable had such total income been increased or reduced by the amount of income in

respect of the issue(s) raised in Audit Memo, inclusive of surcharge and cess, but exclusive of interest thereon, except where chargeability of interest itself is the subject matter of Audit Objection. In cases where the Audit Objection has the effect of reducing/increasing assessed loss, the Revenue Effect would mean notional tax on the income covered by the said objection. In case of penalty orders, Revenue Effect would mean quantum of penalty that has remained to be levied or levied in excess, as raised in Audit Memo.

8.0 PROCEDURE FOR HANDLING AUDIT OBJECTIONS:

8.1 MAJOR AUDIT OBJECTIONS:

8.1.1 The PCIT/CIT shall examine the objection reflected in his ITBA Worklist. Where necessary, the PCIT/CIT may call for a report/seek information within 15 days of receiving the audit objection from the Auditee Officer through the Audit Module of ITBA only. The Auditee Officer shall submit a report through the Common Functions Module of ITBA within 15 days. The PCIT/CIT shall decide whether the audit objection is acceptable or not within 15 days of receiving the report. Where no report is called, the acceptability of the audit objection shall be decided within 15 days of receiving the audit objection. No remedial action shall be initiated at this stage by the Auditee Officer.

8.1.2 Where objection is acceptable:

Where the audit objection is accepted by the PCIT/CIT, remedial action shall be initiated as per procedure outlined in para-9.

8.1.3 Where objection is not acceptable:

- a) If the audit objection is not accepted by the PCIT/CIT, he shall communicate the reasons to the PCIT/CIT (Audit) within 15 days of receiving the audit objection or within 15 days of receiving the report from the Auditee Officer, where such a report is called for.
- b) If the view of PCIT/CIT is acceptable to the PCIT/CIT (Audit), he shall settle the objection as dropped and communicate the same within 30 days from receiving such communication. However, if the view of PCIT/CIT is not acceptable, the PCIT/CIT (Audit) shall communicate to him the reasons for disagreement within 30 days of receiving such communication.
- c) The PCIT/CIT shall reconsider the objection in light of the points raised by the PCIT/CIT (Audit). If he concurs, the procedure for initiating remedial action shall be followed. However, if the PCIT/CIT is still of the view that the objection is not acceptable, he shall convey the reasoning to the PCIT/CIT (Audit) within 15 days of receiving such communication. The

decision of the PCIT/CIT shall be final and the objection shall be closed by the PCIT/CIT (Audit).

8.2 MINOR AUDIT OBJECTIONS:

8.2.1 The Range Head shall examine the objection reflected in his ITBA Worklist. Where considered necessary, the Range Head may call for a report/seek information within 15 days from the Auditee Officer through the Audit Module of ITBA. The Auditee Officer shall submit his report through the Common Functions Module of ITBA within 15 days of receiving the same. The Range Head shall decide whether the audit objection is acceptable or not within 15 days of receiving the report. Where no report is called, the acceptability of the audit objection shall be decided within 15 days of receiving the audit objection. No remedial action shall be initiated at this stage by the Auditee Officer.

8.2.2 Where objection is acceptable:

Where the audit objection is accepted, remedial action shall be initiated as per procedure outlined in para 9.

8.2.3 Where objection is not acceptable:

- a) If the audit objection is not accepted by the Range Head, he shall communicate the reasons to the Addl. CIT/Jt. CIT (Audit) within 15 days of receiving the objection or within 15 days of receiving the report from the Auditee Officer, where the Range Head calls for such report.
- b) If the view of the Range Head is acceptable to the Addl. CIT/Jt. CIT (Audit), he will settle the objection as dropped and communicate the same within 30 days from receiving such communication. However, if the view of the Range Head is not acceptable, the Addl. CIT/Jt. CIT (Audit) will communicate the reasons for disagreement within 30 days of receiving such communication.
- c) The Range Head shall reconsider the objection in the light of points raised by the Addl. CIT/Jt. CIT (Audit). If he concurs, the procedure for taking remedial action shall be followed. However, if the Range Head is still of the view that the objection is not acceptable, he shall communicate the reasoning to the Addl. CIT/Jt. CIT (Audit) with the prior approval of PCIT/CIT, within 15 days of receiving such communication. This decision shall be final, and the objection will be closed by the Addl. CIT/Jt. CIT (Audit). If, however, the PCIT/CIT finds the objection acceptable, then the procedure related to remedial action shall be followed.

9.0 REMEDIAL ACTION

9.1 MAJOR AUDIT OBJECTIONS:

In respect of an accepted Major audit objection, if the PCIT/CIT is of the view that the appropriate remedial action lies under section 263 of the Act, he shall proceed accordingly within 45 days from the receipt of the objection. In other cases, he shall communicate to the Auditee Officer through the Audit Module of ITBA for taking appropriate action as deemed fit.

9.2 MINOR AUDIT OBJECTIONS:

9.2.1 If the Range Head is of the view that the Minor audit objection requires action under section 263 of the Act, he shall refer the matter to the PCIT/CIT through ITBA within 30 days from receipt of the Audit Objection.

9.2.2 If the PCIT/CIT, on receipt of such reference, is of the view that the appropriate remedial action lies under section 263 of the Act, he shall proceed accordingly within 15 days of receiving the reference. The PCIT/CIT shall communicate his decision to invoke section 263 of the Act, or otherwise, to the Range Head and the Auditee Officer within 15 days from the receipt of the reference.

9.2.3 If the Range Head is of the view that the objection does not require invoking the revision jurisdiction under section 263 of the Act, he shall communicate the same to the Auditee Officer through ITBA within 45 days from receipt of Audit Objection for taking appropriate action as deemed fit.

9.2.4 Where the PCIT/CIT decides not to invoke his revision jurisdiction, or the Range Head decides not to refer the matter to PCIT/CIT for invoking his revision jurisdiction, the Auditee Officer shall take necessary remedial action only when the case appears in his ITBA Worklist or when he receives the communication on his designation-based email-id from the PCIT/CIT/ Range Head in respect of non-ITBA cases.

9.3 ACTION BY AUDITEE OFFICER

9.3.1 In case the Auditee Officer decides to invoke section 154 of the Act as the appropriate remedial action and the Revenue Effect exceeds Rs. 2,00,000/-, prior approval of the Range Head shall be obtained before initiating such action.

9.3.2 Where action is initiated u/s 148A(1) of the Act, the same shall be

communicated to the PCIT/CIT (Audit) through the PCIT/CIT for Major Audit Objection and to the Addl. CIT/Jt. CIT (Audit) through the Range Head for Minor Audit Objections.

9.3.3 For objections accepted in the manner outlined above, the remedial action must be initiated by the Auditee Officer within 30 days of receipt of the audit objection by him.

9.3.4 The Auditee Officer shall send a report within 15 days of completion of remedial action to the PCIT/CIT for Major Audit Objections/ and to the Range Head for Minor Audit Objections along with a copy of the order, demand notice, computation sheet and other relevant documents. The PCIT/CIT or the Range Head shall send his report to the PCIT/CIT (Audit) or the Addl. CIT/Jt. CIT (Audit), as the case may be, within 15 days.

9.3.5 Where the remedial action is not in conformity with the audit objection, it is necessary that an office note be recorded while passing the order bringing out the reasons cogently.

10.0 SETTLEMENT OF OBJECTIONS

10.1 The accepted Major audit objection shall be settled by the PCIT/CIT (Audit) on receipt of the report as stated in para 9.3.4 of this Instruction.

10.2 The accepted Minor audit objection shall be settled by the Addl. CIT/Jt. CIT (Audit) on receipt of the report as stated in para 9.3.4 of this Instruction.

10.3 The objections which are not accepted shall be closed in the manner prescribed in para 8.1.3 and 8.2.3 of this instruction.

10.4 DEEMED CLOSURE

The PCIT/CIT (Audit)/Addl. CIT/Jt. CIT (Audit) shall respond within 60 days of receiving the communication on ITBA of not accepting the objection from the PCIT/CIT/Range Head. Failure to do so will result in the objection as deemed to be closed. The PCIT/CIT (Audit)/Addl. CIT/Jt. CIT (Audit) shall mark such objection as closed on Audit Module of ITBA within 30 days of deemed closure.

11.0 REPORTS

11.1 Until the monthly reports of audit objection as per the formats given in the present instructions are introduced in ITBA, the same are required to be submitted as per Annexure A and Annexure B.

11.2 Until the monthly report for re-checking as per para 5.2 is introduced in

ITBA, the same is required to be submitted by the PCIT/CIT (Audit) as per Annexure C.

12.0 QUARTERLY MONITORING

The CCIT shall review the progress of audit objections on a quarterly basis to achieve the targets specified in the Central Action Plan.

13.0 HANDLING AUDIT OBJECTIONS ONLY ON ITBA

All actions pertaining to an audit objection must be performed only through the Internal Audit Module of ITBA. Actions pertaining to objections for TP and TDS cases, to the extent that they cannot be performed on ITBA for technical reasons, may be conducted outside ITBA using the designation-based mail id. The PCIT/CIT (Audit)/Addl. CIT/Jt. CIT (Audit) shall upload on ITBA all actions regarding raising and resolution of audit objections pertaining to such cases, to the extent that such actions were performed outside ITBA. Correspondence in such cases, where ITBA interfaces/functionality are not presently available, shall be done solely through designation-based email.

14.0 LIMITATION FOR TAKING ACTION

Where the statutory limitation/administrative time available for taking any action is lesser than the time provided in this instruction, the requisite action should be taken in accordance with such statutory limitation/administrative time limit.

15.0 CALLING FOR EXPLANATION

15.1 Where a Major Internal Audit objection with a Revenue Effect of Rs.10 lakh or more is accepted, the jurisdictional PCIT/CIT may, if considered necessary, call for explanation of the officer(s) or official(s) concerned.

15.2 Where the underlying order was passed by an Assessment Unit, the jurisdictional PCIT/CIT may, if considered necessary, call for explanation of the Assessing Officer and the Range Head who were posted in the Assessment Unit at that time. If required, the PCIT/CIT may also call for explanation of other officers mentioned in section 144B(4) of the Act. This will be done by requesting the PCCIT, NaFAC through the CCIT concerned.

15.3 The jurisdictional PCIT/CIT may also call for explanation of the officers or officials who either delayed or failed to reply to audit objection, or who delayed or failed to take remedial action in cases of accepted audit objection. He may also call for explanation of those officer(s) or official(s) who failed to take action as per

the timelines specified in this instruction.

15.4 Where a Receipt Audit Objection having Revenue Effect of Rs. 10 lakh or more has been accepted by the Department in a case which was earlier audited by the Internal Audit, and such objection was not identified by the auditing officer, the PCIT/CIT (Audit) may seek an explanation from the auditor concerned in appropriate cases and may take suitable action as deemed fit.

16.0 LEDGER CARDS

16.1 Proper maintenance of record of mistakes committed by a particular officer is an essential step to enforce accountability and take reformative steps. This is to be done by maintaining Ledger Cards. The ledger card in respect of erring assessing officers shall be maintained on the ITBA system and would be available to supervisory officers.

16.2 However, until the time Audit Module in ITBA system is fully functional, the ledger card will continue to be maintained in the offices of the PCIT/CIT concerned as well as the PCIT/CIT (Audit) in the format as in existence prior to this Instruction coming into force.

17.0 The ADG (A&I), under DGIT (L&R), shall monitor the functioning and performance of the Internal Audit set up of the Department and shall be the coordinating agency for all PCsIT (Audit). The ADG (A&I) shall also carry out inspection of Internal Audit set up of any Region with the approval of the DGIT (L&R).

18.0 To enhance the quality of audit, assessment and other orders while minimizing errors, it is essential to identify significant and recurring errors detected by Internal and Receipt Audit. The PCsIT (Audit) shall submit a list of notable and recurring errors so identified to the ADG (A&I) after taking input from the PCIT/CIT/Range Head and Receipt Audit by 30th June every year. Subsequently, the ADG (A&I) will compile and disseminate them to all field officers and auditors.

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Part-I:

MONTHLY MAJOR INTERNAL AUDIT OBJECTIONS PENDENCY REPORT FOR (Month, Year)-in terms of Numbers									
Objection pending as at the beginning of the Financial Year	Objections pending as at the end of the previous month	Objections received during the month (including transfer in/out)	Total Objections	Disposal of Objections during the month					Objections pending at the end of the month
				Objections Dropped by Audit	Objections Settled by Audit on completion of remedial measure	Objections closed by way of disagreement	Objections deemed as closed	Total Disposal	
(1)	(2)	(3)	(4)=(2)+(3)	(5)	(6)	(7)	(8)	(9)=(5)+(6)+(7)+(8)	(10)=(4)-(9)

Part-II:

MONTHLY MAJOR INTERNAL AUDIT OBJECTIONS ANALYSIS OF PENDENCY REPORT FOR (Month, Year)-in terms of Numbers						
Objections where remedial measures initiated	Objections in which remedial measure completed and reply pending with Audit	Objections which are not accepted and pending with Audit	Objections where reply of PCIT not concurred by Audit	Objections where Audit has conveyed non-acceptance of PCIT's reply, wherein PCIT disagreed with the Audit's reply. Obj. pending with Audit for closure	Objection where no action is taken	Total Objections pending as at the end of the month
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(1)+(2)+(3)+(4)+(5)+(6)

Part-III:

MONTHLY MAJOR INTERNAL AUDIT OBJECTIONS PENDENCY REPORT FOR (Month, Year)-in terms of Revenue Effect									
<i>(Rs. in Lakhs)</i>									
Objection pending as at the beginning of the Financial Year	Objections Pending as at the end of the previous month	Objections Received during the month (including transfer in/out)	Total Objections	Disposal of Objections during the month					Objections Pending as at the end of the month
				Objections Dropped by Audit	Objections Settled by Audit on completion of remedial measure	Objections closed by way of disagreement	Objections deemed closed	Total Disposal	
(1)	(2)	(3)	(4)=(2)+(3)	(5)	(6)	(7)	(8)	(9)=(5)+(6)+(7)+(8)	(10)=(4)-(9)

Part-IV:

MONTHLY MAJOR INTERNAL AUDIT OBJECTIONS ANALYSIS OF PENDENCY REPORT FOR (Month, Year) - in terms of Revenue Effect						
<i>(Rs. in Lakhs)</i>						
Objections where remedial measures initiated	Objections in which remedial measure completed and reply pending with Audit	Objections which are not accepted and pending with Audit	Objections where reply of PCIT not concurred by Audit	Objections where Audit has conveyed non-acceptance of PCIT's reply, wherein PCIT disagreed with the Audit's reply. Obj. pending with Audit for closure	Objection where no action is taken	Total Objections pending as at the end of the month
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(1)+(2)+(3)+(4)+(5)+(6)

Part-V:

AGE ANALYSIS OF PENDENCY of Major Audit objection as per Financial Year (For Column No.10 of Annexure 'A Part-I' and 'A Part-III')

(Rs. in Lakhs)

FY in which objection was raised

Financial Year	No. of Objections	Revenue Effect
2023-24		
2022-23		
2021-22		
2020-21		
2019-20		
2018-19		
2017-18		
2016-17 and earlier		

Financial Year to be updated every year

Part-VI:

AGE ANALYSIS OF PENDENCY Major of Audit objection as per Assessment Year (For Column No.10 of Annexure 'A Part-I' and 'A Part-III')

(Rs. in Lakhs)

AY for which Objection raised

Assessment Year	No. of Objections	Revenue Effect
2023-24		
2022-23		
2021-22		
2020-21		
2019-20		
2018-19		
2017-18		
2016-17 and earlier		

Assessment Year to be updated every year

Part-V:

AGE ANALYSIS OF PENDENCY of Minor Audit Objection as per Financial Year (For Column No.10 of Annexure 'B Part-I' and 'B Part-III')		
<i>(Rs. in Lakhs)</i>		
FY in which objection was raised		
Financial Year	No. of Objections	Revenue Effect
2023-24		
2022-23		
2021-22		
2020-21		
2019-20		
2018-19		
2017-18		
2016-17 and earlier		

Financial Year to be updated every year

Part-VI:

AGE ANALYSIS OF PENDENCY of Minor Audit Objection as per Assessment Year (For Column No.10 of Annexure 'B Part-I' and 'B Part-III')		
<i>(Rs. in Lakhs)</i>		
AY for which Objection raised		
Assessment Year	No. of Objections	Revenue Effect
2023-24		
2022-23		
2021-22		
2020-21		
2019-20		
2018-19		
2017-18		
2016-17 and earlier		

Assessment Year to be updated every year

MONTHLY REPORT OF RE-CHECKING OF AUDITED CASES FOR (Month, Year)								
S. No.	Designation	No. of cases re-checked	No. of cases where no mistake was found	No. of cases where mistake is found and case sent to auditor for re-audit	Major audit objection raised after re-checking		Minor audit objection raised after re-checking	
					Number	Revenue Effect (in Rs. Lakhs)	Number	Revenue Effect (in Rs. Lakhs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(6)	(7)
1	PCIT (Audit)							
2	Addl. CIT (Audit)							
	Total							