

**FORM NO. 182**  
[See rule 290]

**Audit Report under paragraph 2 of Schedule IX for deduction for tea development account, coffee development account and rubber development account**

**Part A**

**Audit report under paragraph 2 of Schedule IX,  
in a case where the accounts of the business or profession of a person have been audited under any other law**

I ..... having Permanent Account Number ..... hereby report that the statutory audit of the ..... (name and address of the assessee) having Permanent Account Number ..... was conducted by me/M/s..... in pursuance of the provisions of the .....

I annex hereto a copy of the audit report dated .....along with a copy of each of the audited \*profit and loss account/income and expenditure statement for the year ended on .....and a copy of the audited balance sheet as at .....along with the documents declared by the relevant Act to be part of, or annexed to, the profit and loss account/income and expenditure statement and the balance sheet.

A further report as required under the sub-paragraph (2) of paragraph 2 of Schedule IX is furnished in Part C and Part D of this Form.

In my opinion and to the best of my information and according to the explanations given to me, the particulars given in Part C and Part D of this Form are true and correct.

Place  
Date

*Signature*

Name of the Accountant.....

Designation.....

Membership Number.....

Unique Document Identification Number (UDIN), if any.....

Name of the proprietorship/ firm.....

Firm Registration Number.....

**Notes:**

1. \*Delete whichever is not applicable.
2. Where any of the matters stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor.
3. This report has to be given by—
  - (i) an accountant as referred to in section 515(3)(b); or
  - (ii) any person who is, by virtue of any other law, entitled to audit the accounts of the assessee for the relevant tax year.

**PART B****Audit report under paragraph 2 of Schedule IX in a case where the accounts of the business or profession of a person have not been audited under any other law**

I ..... having Permanent Account Number ..... have examined the balance sheet of ..... (name and address of the assessee) having Permanent Account Number ..... as at .....and the \*profit and loss account /income and expenditure statement for the year ended on that date which are in agreement with the books of account maintained at the head office at..... and branches at.....

I have obtained all the information and explanations which to the best of \*my/our knowledge and belief were necessary for the purposes of the audit.

In my opinion, proper books of account have been kept by the head office and the branches of the assessee so far as appears from my examination of the books of account, subject to the comments given below :

In my opinion and to the best of my information and according to the explanations given to me, the said accounts give a true and fair view—

- (i) in the case of the balance sheet, of the state of the above-named assessee's affairs as at ..... and  
(ii) in the case of the \*profit and loss account/income and expenditure statement, of the profit or the income or loss of the above-named assessee for the tax year ending on .....

The particulars required for verification of the claim for deduction under section 48 are given in Part C and Part D of this Form.

In my opinion and to the best of my information and according to the explanations given to me, the particulars given in Part C and Part D hereof are true and correct.

Place  
Date

*Signature*

Name of the Accountant.....

Designation.....

Membership Number.....

Unique Document Identification Number (UDIN), if any.....

Name of the proprietorship/ firm.....

Firm Registration Number.....

**Notes:**

1. \*Delete whichever is not applicable.
2. Where any of the matters stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor.
3. This report has to be given by an accountant as referred to in section 515(3)(b).

**PART C**

Row No.	Details of the assessee		
1.	Name of the assessee	<i>(refer Note 1)</i>	
2.	Address	<i>(refer Note 2)</i>	
3.	Permanent Account Number		
4.	Status	<i>(refer Note 3)</i>	
5.	Email id		
6.	Contact number	Country Code	Number
7.	Tax year		

**PART D**

Row No.	Statement of particulars relating to the claim for deduction under section 48					
1.	Books of account examined					
2.	(a) Method of accounting employed <i>(select anyone)</i>			<input type="checkbox"/> Cash method <input type="checkbox"/> Accrual method		
	(b) Whether there is any change from the method of accounting employed in the immediately preceding tax year			<i>Yes/No</i>		
	(c) If answer to (b) above is yes, provide details of the change in method of accounting					
3.	(a) Whether separate accounts are maintained in respect of business of growing and manufacturing tea/coffee/rubber in India			<i>Yes/No</i>		
	(b) If answer to (a) above is yes, profit of such business, computed under the head "Profits and gains of business or profession" before making any deduction under section 48			<i>(refer Note 4)</i>		
	(c) In case separate accounts are not maintained or are not available, furnish the following details:					
	(i) total sales or turnover of business of growing and manufacturing tea/coffee/rubber in India					
	(ii) total sales or turnover of assessee's business computed under the head "Profits and gains of business or profession" before making any deduction under section 48					
	(iii) the proportionate profit of the business of growing and manufacturing tea/coffee/rubber					
	4. Provide details of amounts deposited in a specified account in accordance with the special scheme or deposit scheme, out of the income chargeable to tax under the head "Profits and gains of business or profession" from the business of growing and manufacturing tea/coffee/rubber in India:					
	<b>Sl. No.</b>	<b>Specified Account (Special Account/Deposit Account)</b>	<b>Account Number</b>	<b>IFSC Code</b>	<b>Amount deposited</b>	<b>Date of deposit</b>

(A)	(B)	(C)	(D)	(E)	(F)																
5. (a) Furnish following details of withdrawals/release made from the account referred to in Row No. 4 above:																					
Sl. No.	Specified Account [Special Account/Deposit Account]	Amount with-drawn/released (₹)	Date of withdrawal/release	Purpose for which withdrawal/release made [purposes specified in the special scheme or deposit scheme or for circumstances specified in paragraph 3(1) of Schedule IX]																	
(A)	(B)	(C)	(D)	(E)																	
(b) If withdrawal/release is for circumstances specified in paragraph 3(1) of Schedule IX, state the specified circumstances			<ul style="list-style-type: none"> <li>• Closure of business</li> <li>• Death of assessee</li> <li>• Partition of Hindu undivided family</li> <li>• Dissolution of firm</li> <li>• Liquidation of company</li> </ul>																		
(c) Amount of deemed income (as per paragraph 3(2) of schedule IX) where withdrawal/release is made on account of (i) closure of business or (ii) dissolution of firm																					
(d) The amounts utilised out of the withdrawals/release referred to in 5(a) above with details regarding the purpose for which and the dates on which the amounts were utilised																					
<table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Amount of utilization</th> <th>Date of utilization</th> <th>Purpose of utilization</th> </tr> </thead> <tbody> <tr> <td>(A)</td> <td>(B)</td> <td>(C)</td> <td>(D)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Total</td> <td></td> <td></td> </tr> </tbody> </table>						Sl. No.	Amount of utilization	Date of utilization	Purpose of utilization	(A)	(B)	(C)	(D)						Total		
Sl. No.	Amount of utilization	Date of utilization	Purpose of utilization																		
(A)	(B)	(C)	(D)																		
	Total																				
(b) Whether any amount withdrawn/released as per column 5(a) has been utilised for the purchase of any item referred to in paragraph 3(6) of schedule IX			<i>Yes/No</i>																		
(c) If answer to (b) above is yes, amount of deemed income (as per paragraph 3(3) of schedule IX) where the amount is utilised for such purchase																					
(d) Whether any amount utilised has been claimed as allowance in computing the income chargeable to tax under the head "Profits and gains of business or profession"			<i>Yes/No</i>																		
(e) If answer to (d) above is yes, specify the amount claimed as allowance																					
(f) Whether any amount withdrawn/released as per column 5(a) has not been utilised (either in whole or in part) for the purposes of business in accordance with the special scheme or deposit scheme within the tax year			<i>Yes/No</i>																		
(g) If answer to (f) above is yes, amount of deemed income (as per paragraph 3(4) of schedule IX) where the																					

	amount is not so utilised							
7.	(a) Whether any asset acquired in accordance with the provisions of the special scheme or deposit scheme is sold or otherwise transferred during the tax year						Yes/No	
	(b) If answer to (a) above is Yes, provide following details:							
	Sl. No.	Description of asset	Date of acquisition	Cost of acquisition	Date of sale/transfer	Consideration for sale/transfer	Name of person to whom sold/transferred	Permanent Account Number of person to whom sold/transferred
	A	B	C	D	E	F	G	H
	(c) Amount of deemed income (as per paragraph 5 of schedule IX), if any							
8.	Amount of deduction permissible in accordance with the provisions of section 48							

Place  
Date

*Signature*

Name of the Accountant.....  
 Designation.....  
 Membership Number.....  
 UDIN Details, if any.....  
 Name of the proprietorship/ firm.....  
 Firm Registration Number.....

**Notes:**

- In case of an individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case, name shall be provided in full.
- The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, vi. Area/locality, vii. District, viii. State.
- Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) association of persons, whether incorporated or not (vi) body of individuals, whether incorporated or not (vii) local authority (viii) artificial juridical person (ix) Government (x) Trust
- The following details with respect to the respective Row No. shall be provided as annexures, namely:

Annexure	With respect to	Particulars
A-1	Part D [Row No.3(b)]	Copy of profit and loss account/income and expenditure statement and the balance sheet to this report. If separate accounts are maintained for business of growing and manufacturing tea or coffee or rubber, as the case may be, the profit and loss account/income and expenditure statement and balance sheet may be attached separately for such business

- This report has to be given by an accountant as referred to in section 515(3)(b).
- Amounts to be filled in ₹ unless otherwise provided.