



सत्यमेव जयते

भारतीय लेखापरीक्षा एवं लेखा विभाग
कार्यालय महानिदेशक लेखा परीक्षा (केन्द्रीय), चण्डीगढ़

Indian Audit & Accounts Department
Office of The Principal Director of Audit (Central), Chandigarh



No. DT/Vetting/instructions to FAPs/2026-27/01
Office Order

Dated: 07.05.2026

In continuation of office order no DT/Vetting/instructions to FAPs/2025-26/336 dated 13.02.2026, all Field Audit Parties are again directed to adhere the following instructions during drafting of LAR and submitting QA/QC to the Hqrs.

1. LAR should be drafted in prescribed format as prescribed in **Appendix 19 of Revenue Audit Manual 2025**.
2. Certificates/proforma such as Title sheet, Code of Ethics, Entry and Exit conference, Daily Diary Report, Annexure (A to F) and any other mandatory documents should be prepared according to format prescribed in **Appendix 19 of Revenue Audit Manual 2025** and attach in OIOS along with draft LAR.
3. All FAPs should carry out a Desk review at Headquarters before embarking on an audit and attach Desk review approved by Director on OIOS. FAPs should utilize 10-20% of the mandays allocated for the audit for doing the desk review and identify the cases to be verified in field.
4. Total tax recovery at the instance of audit: (year-wise details) should be also attached in OIOS. If there is any recovery at the instance of audit in the department then following documents such as original para against which recovery was done, Re-assessment order, computation sheet, demand notice and 360 degree analysis, should also be attached in OIOS.
5. Necessary key documents, e.g Assessment Order, ITR, Balance Sheet, 3CD/3CEB report, Computation Statement of assesses, as well as the Department, should be uploaded in OIOS for all detailed audit cases. The documentation provides a link/hyperlink through OIOS, between the audit work and its resultant outputs.
6. In case of **Over assessment and Excess charge of Tax**, FAPs should enquire status of the case from the ITD viz
 - a. Whether the assessee files its return of income regularly.
 - b. Whether the assessee has requested for rectification on over assessment issue,
 - c. Whether the assessee is in appeal against the overassessment cases.

Further, the draft audit memos, reply of the department on above enquiries (**in case of Overassessment/Excess Tax**) and relevant document including ITR, rectification order, appeal document etc. should be forward to DT (Vetting) via email for getting approval of Principal

Director. Only after receiving the approval of Principal Director, FAP should be issue audit memo to the department and include the para in draft LAR.

7. All FAPs are requested to ensure identification and documentation of best practices or innovative initiatives observed during audits as per guidelines prescribed under point-3 SOP issued vide Hqrs office letter no. 1/1208512/202532-PPG12023 dated 24.11.2025 (Copy enclosed).
8. An **Audit Assurance Memo** as defined in **Para 7.3.3 of Revenue Audit Manual 2025** is to be submitted along with the LAR by the audit team.

This issue with the approval of Deputy Director.

Ajay 07/05/2026
Sr. Audit Officer (Vetting)

No: - PDA ©/2026-27/DT wing/Instruction to FAPs/69-73

Dated: - 07.05.2026

Copy forwarded for further necessary action

1. Sr. AO (DT-HQ)
2. Sr. AO (DT-DP)
3. All FAPs
4. Secretary to Director (DT)
5. Secretary to Principal Director

Sd/-
Sr. Audit Officer (Vetting)