

महानिदेशक लेखापरीक्षा (केंद्रीय) का कार्यालय
लेखापरीक्षाभवन, 361, अण्णासालै, चेन्नै-600 018
OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL),
"LEKHA PARIKSHA BHAVAN", 361, ANNA SALAI, CHENNAI – 600 018

K. Venugopal, IA &AS
Director (DT-I)

Telephone Nos: 24316660 to 665			
Director (DT)-I 631	SAO/Prog & Genl 621	SAO/Reports 622	SAO/DP 614
Prog. Sec 624	Tech. Cell 619	Claims 647, 662	EDP 443/440

No. DGA(C)/ITRA/Unit-1(1)/28-807/2025-26/

Dt.20.06.2025

TOUR PROGRAMME OF ITRA PARTIES FOR THE SECOND QUARTER OF
AUDIT CYCLE 2025-26

ITRA Party No.	Party Personnel (Shri./Smt./Kum.)	Unit	No. of working Days	From	To	Audit Period
I	A. Sudha, SAO C.N.Balamukundan, Consultant Sunil Jangid, AAO Ajeya Dixit, AAO A.Rasik Bhareeth, Supr <i>(All members w.e.f.)</i> <i>01.07.2025)</i>	Central Circle 2(3), Chennai	29	01.07.2025	08.08.2025	2023-24 To 2024-25
		Corporate Circle-1, Chennai	35	11.08.2025	03.10.2025	2024-25
II	Rama Ramaswamy, SAO V. Ramesh Nair, SAO Vivek Kumar, AAO Goldi Gupta, AAO <i>(All members w.e.f.01.07.2025)</i>	Non-Corproate Circle -11, Chennai	12	01.07.2025	16.07.2025	2023-24 To 2024-25
		Non-Corpoate Circle-8, Chennai	21	17.07.2025	14.08.2025	2024-25
		Int. Taxation Ward 2(1), Chennai	25	18.08.2025	23.09.2025	2023-24 To 2024-25
		TDS Ward 1(1), Chennai	05	24.09.2025	30.09.2025	2021-22 To 2024-25

ITRA Party No.	Party Personnel (Shri./Smt./Kum.)	Unit	No. of working Days	From	To	Audit Period
III	K.Rangarajan, SAO S.Hariharan-III, AAO Hemant Dangi, AAO M. Vinay Kumar, AAO (w.e.f.01.07.2025)	Central Circle 2(4), Chennai	37	22.05.2025	11.07.2025	2023-24 To 2024-25
		Int. Taxation Ward 1(2), Chennai	33	14.07.2025	29.08.2025	2023-24 To 2024-25
		Non Corporate Circle 22, Tambaram	22	01.09.2025	03.10.2025	2023-24 To 2024-25
IV	K. Sivakumar, SAO K.Narayanan-II, SAO Arpit Sharma, AAO (w.e.f.01.07.2025)	Corporate Ward 2(1), Chennai	14	01.07.2025	18.07.2025	2023-24 To 2024-25
		Ward-3, Puducherry	24	21.07.2025	22.08.2025	2023-24 To 2024-25
		Non-Corporate Ward 22(6), Tambaram	25	25.08.2025	30.09.2025	2023-24 To 2024-25
V	V. Loganathan, SAO S.Manivannan, AAO Ankit Kumar, AAO (w.e.f.01.07.2025)	Ward-3, Vellore	30	09.06.2025	18.07.2025	2023-24 To 2024-25
		Corp. Ward 2(2), Chennai	15	21.07.2025	08.08.2025	2023-24 To 2024-25
		Ward-1, Tiruchengode	22	11.08.2025	12.09.2025	2022-23 To 2024-25

ITRA Party No.	Party Personnel (Shri./Smt./Kum.)	Unit	No. of working Days	From	To	Audit Period
		Central Circle-1, Trichy	23	15.09.2025	17.10.2025	2023-24 To 2024-25
VI	N. Sivasakthi, SAO V. Srivatsa, SAO Mohit Kumar Jangid, AAO Kuber Chandnawat Meena, AAO	Central Circle 2(1), Chennai	25	09.06.2025	18.07.2025	2023-24 To 2024-25
		Ward-1, Vellore	28	21.07.2025	29.08.2025	2022-23 To 2024-25
		Int. Taxation Ward 2(2), Chennai	27	01.09.2025	10.10.2025	2023-24 To 2024-25
VII	Grounded					
VIII	V. Ramesh-II, SAO (w.e.f. 01.07.2025) R.S.Srinivasan, SAO Hemraj Meena, AAO Vikas Joshi, AAO	Non-Corporate Ward 22(4), Tambaram	30	23.06.2025	01.08.2025	2023-24 To 2024-25
		Circle, Erode	27	04.08.2025	12.09.2025	2022-23 To 2024-25
		Corproate Ward 5(3), Chennai	15	15.09.2025	07.10.2025	2022-23 To 2024-25

ITRA Party No.	Party Personnel (Shri./Smt./Kum.)	Unit	No. of working Days	From	To	Audit Period
IX	P. Vanniyaraja, SAO C. Vijaya Baskar, SAO M. S. Satheesh, AAO R.kannan-III, Supr (w.e.f.01.07.2025)	Int. Taxation Circle, Madurai	25	26.05.2025	27.06.2025	2023-24 To 2024-25
		Corporate Circle-1, Coimbatore	24	01.07.2025	01.08.2025	2024-25
		Central Circle -1, Madurai	27	04.08.2025	12.09.2025	2023-24 To 2024-25
		Circle, Salem	23	15.09.2025	17.10.2025	2022-23 To 2024-25
X	Grounded					
XI	V. Gayathri, SAO L. Sundari, SAO V. Prabakaran, AAO Kurra Chaithanya, AAO Akshay Kumar Anand, AAO	SSCA on 'Taxation of Mergers, Acquisitions, Amalgamations, Demergers & Slump Sale' (From 01.07.2025 to 30.09.2025)				
XII	Lead Team R. Suresh Kumar, SAO G.Parthasarathy, Consultant Ujjwal Mishra, AAO Vikas Yadav, AAO	PA on "Grievance Redressal Relating to the Taxpayer Services Delivery Mechanism in the Income Tax Department" (From 01.07.2025 to 30.09.2025)				
XIII	Additional Team -I Aasia Subhan, SAO B. Rama Satya Narayana, AAO Amit Kumar, AAO	PA on "Grievance Redressal Relating to the Taxpayer Services Delivery Mechanism in the Income Tax Department" (From 01.07.2025 to 30.09.2025)				

ITRA Party No.	Party Personnel (Shri./Smt./Kum.)	Unit	No. of working Days	From	To	Audit Period
XIV	Additional Team - II V.Saravanan, SAO R.Muthukumaran, AAO P. Senthilkumar, Supr	PA on "Grievance Redressal Relating to the Taxpayer Services Delivery Mechanism in the Income Tax Department" (From 01.07.2025 to 30.09.2025)				
XV	Lead Team T.K. Ram Kumar, SAO K. Vivek, AAO Amit Sigroha, AAO	PA on "Concessional Corporation Tax Regime with a limited scope of Application of Sec.115BAA of the Income Tax Act" (From 01.07.2025 to 30.09.2025)				
XVI	Additional Team - I D. Rajkumar, SAO Sahil Rathee, AAO S. Vignesh, AAO	PA on "Concessional Corporation Tax Regime with a limited scope of Application of Sec.115BAA of the Income Tax Act" (From 01.07.2025 to 30.09.2025)				

List of Holidays:

MONTH	DATES OF HOLIDAYS
July 2025 (23 working Days)	5,6 12,13 19,20 26,27
Aug 2025 (19 working Days)	2,3 9,10 15,16,17 23, 24 27,30,31
Sep 2025 (21 working Days)	5,6,7 13,14 20,21 27,28

Closed Holidays

DATE	DAY	NAME OF HOLIDAY
15.08.2025	FRIDAY	Independence Day
27.08.2025	WEDNESDAY	Ganesh/Vinayak Chaturthi
05.09.2025	FRIDAY	Prophet Mohammed's Birthday (Id-e-email)

Restricted Holidays

DATE	DAY	NAME OF HOLIDAY
08.08.2025	FRIDAY	Varalakshmi Vratam
29.09.2025	MONDAY	Dusshera (Saptami)
30.09.2025	TUESDAY	Dusshera (Mahashtami)

INSTRUCTIONS TO FIELD PARTIES

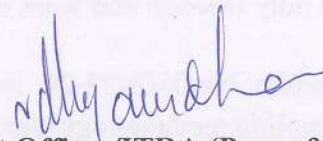
1. In view of the tight time schedule, Receipt Audit Officers are requested to ensure that the tour program is strictly adhered to and that no extension is sought for. Due to the limited number of scrutiny cases in any unit, if the audit can be completed before the programmed date, a request may be sent by HOP to Director/DT-I in OIOS for pre closure of Audit.
2. Due to administrative reasons, in some occasions the approved audit program is subject to change. Hence, in general the audit intimation to programmed audit units is sent only two or three weeks before the date of audit. All the HoPs are requested to call the respective ITO/AC/DC of the programmed unit before hand and confirm the receipt of audit intimation and dates of audit, atleast ten days before the program date. **The latest Telephone Directory of ITD, Tamil Nadu with address of all audit units, Telephone, Mobile numbers and e-mail IDs of Assessing Officers is enclosed for the convenience of party members.**
3. Before commencement of Audit, the details of pending paras along with copies of respective paras, previous records if any, list of non production of records in previous audits and Tax Recovery pending cases may be obtained from concerned Hqrs., Sections. It may also be ensured that the period of records to be verified during the current audit are in continuity with the previous audit period. All AAOs in Hqrs sections are directed to co-ordinate with audit parties in furnishing the details required by them for smooth conduct of audit.
The total list of audit universe and the details of Hqrs section & concerned AAO/SAO who is looking after those units is enclosed for the convenience of party members.
4. Receipt Audit Officers should pay special attention to the clearance of outstanding observations for discussion with the Assessing Officer concerned.
5. The period of coverage of audit on the LAR would indicate all the financial years for which the audit was conducted including merged units. It should be ensured that all the outstanding paras and documents not produced of merged units are to be incorporated in the DLAR.
6. The "Code of Ethics" form should be filled in and the original should be submitted along with the Draft LAR.
7. A Daily Progress Report in a format in Form 9 of the cases seen must be sent along with weekly tour diaries by Friday evening or Monday morning by e-mail to the Headquarters.
8. Special attention may be given on the records not produced during previous audits. Reason for non-production of these records may be analysed and raise a para in LAR without fail. The party should also specifically state about the non-production / belated

production of records supported by requisition for records, remainders for the same during the current audit. ***(Read this with SOP in instruction S.No.23)***

9. Approval for any change/deviation in the programme has to be applied in advance through 'deviation note' in OIOS.
10. Prior sanction of leave is required for HoP to make any alteration in the party especially at the commencement and completion of the audit programme.
11. Hard copies of audit memo and other annexures/data has to be submitted with the Draft LAR.
12. All the soft copies of KDs of all the cases audited shall be submitted to Hqrs along with the Draft LAR.
13. Filled in checklist of identified top high risk assesses should be submitted to Hqrs along with Draft LAR.
14. TA Claims bills should be submitted to claims section as per due dates. Hence the TA claims may be sent to the controlling section in time for onward transmission to Claims section within the due dates.
15. It may be strictly ensured that the party events are sent to Headquarters by 5th of the following month.
16. Details, if any, sought for Performance Audits/SSCA, may be provided in addition to the regular audit.
17. Along with the Draft LAR, all ITRA field parties should attach a soft copy of scrutiny list duly filled in and work distribution among party members in OIOS.
18. Circular No.05/2023-24 issued by Technical Cell on 18.05.2023 with regard to Sampling methodology and submission of Draft LAR to Hqrs in hard copy, etc., should be adhered to by all field parties. **(Copy enclosed)**
19. Circular No.10/2023-24 issued by Technical Cell on 25.05.2023 with regard to Non-Production of Records and Pending Tax Recovery cases, etc., should be adhered to by all field parties. **(Copy enclosed)**
20. Circular issued by SAO/Hqrs on 04.08.2023 directing field parties to enclose the Draft LAR and List of Scrutiny cases in standard format should be adhered to by all the field parties. **(Copy enclosed)**

21. In case of audit of Non-Asst Units, the draft Tool kit already provided through a separate link may be filled in and send the same with feedback if, any along with Draft LAR to Hqrs in OIOS. **(Copy enclosed)**
22. An SOP with regard to reply from Department for Audit Observations and Non-production of Records, issued by Secretary to DG vide Circular dated 29.04.2024 should be adhered to. **(Copy enclosed)**
23. Instructions in Circular issued on 11.07.2024 with regard to issue of Audit Observations on Over Assessments shall be complied with. However, sending of relevant documents to Hqrs by e-mail (saodt.chn.pdac@cag.gov.in) as mentioned in circular is dispensed. The relevant key documents along with audit observation on over assessment shall be sent to the SAO/Tech. Cell through e-office by HOP of the team. **(Copy enclosed)**
24. Ensure the mandatory details like Name of the Assessee, PAN, AY and title of the observation are included in the audit observation as per Circular-12, dated 26.09.2023. **(Copy enclosed)**
25. Hqrs instructions vide letter dated 14.10.20024 with regard to submission of Assurance Memo by all the field party members shall be complied with. Filled in forms should be submitted to Hqrs. along with DLAR **(Copy enclosed)**
26. Instructions regarding Audit Assurance Memo, Statistics and Draft LAR format to be uploaded in OIOS as per Circular dt 16.6.25 shall be complied with **(Copy enclosed)**.

(Approved by DGA(C) on 19/06/2025)



Senior Audit Officer/ITRA (Prog. & General)

वरिष्ठ लेखा परीक्षा अधिकारी/आईटीआरए (प्रोग & जनरल)

Copy to:

1. Dir/DT-1
2. Secy to DGA(C)
3. SAO/EDP (to upload in website)
4. SAOs /AAOs/Suprs, Field parties
5. SAOs/ ITRA HQrs Chennai & Madurai
6. SAO/Admn.
7. SAO/Claims
8. SAO/Hindi Cell