

**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**

**V.S.REDDY, IA &AS  
Deputy Director/DT-1 (i/c)**

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

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

**Dt.18.12.2025**

**TOUR PROGRAM OF ITRA PARTIES FOR THE FOURTH QUARTER OF AUDIT CYCLE 2025-26**

<b>ITRA Party No.</b>	<b>Party Personnel (Shri./Smt./Kum.)</b>	<b>Unit</b>	<b>No. of working Days</b>	<b>From</b>	<b>To</b>	<b>Audit Period</b>
I	V. Ramesh-II, SAO A. Sudha, SAO K.Sivakumar, SAO (till 02.01.2026) Vivek Kumar, AAO Jyoti, AAO Goldi Gupta, AAO (till 02.01.2026)	Corporate Circle 1(1), Chennai	63	03.10.2025	02.01.2026	2024-25
		Ward 1(2), Tiruppur	23	05.01.2026	06.02.2026	2022-23 To 2024-25
		Ward-1, Kancheepuram	35	09.02.2026	27.03.2026	2021-22 To 2024-25
II	Rama Ramaswamy, SAO (Till 09.01.2026) L. Sundari, SAO (from 05.01.2026) Ankit Kumar, AAO Ajeya dixit, AAO A. Rasik Bhareeth, Supr	Corporate Circle 3(1), Chennai	64	13.01.2025	09.01.2026	2024-25
		Circle -1, Vellore	18	12.01.2026	06.02.2026	2022-23 To 2024-25
		Non-Corporate Ward 8(1), Chennai	30	09.02.2026	20.03.2026	2023-24 To 2024-25
		TDS Range-1, Chennai	05	23.03.2026	27.03.2026	2021-22 To 2024-25

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III	V. Ramesh Nair, SAO Rama Ramaswamy, SAO (w.e.f. 12.01.2026) Goldi Gupta, AAO Amit Sigroha, AAO	Ward-1, Thiruvannamalai	28	05.01.2026	13.02.2026	2022-23 To 2024-25
		TDS Ward 1(2), Chennai	05	16.02.2026	20.02.2026	2021-22 To 2024-25
		Ward 2(1), Tiruppur	26	23.02.2026	30.03.2026	2022-23 To 2024-25
IV	K.Narayanan-II, SAO Sunil Jangid, AAO Vikas Joshi, AAO Kuber Chandnawat Meena, AAO (from 19.12.2025 to 26.12.2025)	Pr.CCIT, Chennai	09	19.12.2025	02.01.2026	2024-25
		Ward-1, Dharmapuri	28	05.01.2026	13.02.2026	2022-23 To 2024-25
		Non-Corporate Ward 4(3), Chennai	13	16.02.2026	25.02.2026	2022-23 To 2024-25
		Non-Corporate Ward 1(1), Madurai	23	26.02.2026	30.03.2026	2021-22 To 2024-25
V	C. Vijaya Baskar, SAO R.Ganapathy, SAO Abhishek Kumar-I, AAO	Ward-2, Namakkal	24	08.12.2025	09.01.2026	2022-23 To 2024-25
		Central Circle- 2, Madurai	28	12.01.2026	20.02.2026	2023-24 To 2024-25
		Ward (Int. Taxation), Tuticorin	25	23.02.2026	27.03.2026	2023-24 To 2024-25

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VI	N. Sivasakthi, SAO Kuber Chandnawat Meena, AAO T. Ramanathan, AAO (From 05.01.2026)	Central Range-2, Chennai	05	29.12.2025	02.01.2026	2021-22 To 2024-25
		Corporate Circle-1, Madurai	18	05.01.2026	30.01.2026	2024-25
		Non-Corporate Ward 3(5), Chennai	13	02.02.2026	13.02.2026	2022-23 To 2024-25
		Ward 1(1), Tiruppur	25	16.02.2026	20.03.2026	2022-23 To 2024-25
VII	V. Srivatsa, SAO Rahul Kumar-II, AAO Arpit Sharma, AAO	Ward-1, Puducherry	19	29.12.2025	23.01.2026	2023-24 To 2024-25
		TDS Ward, Tambaram	04	27.01.2026	30.01.2026	2021-22 To 2024-25
		Central Circle-2, Trichy	20	02.02.2026	27.02.2026	2023-24 To 2024-25
		Non-Corporate Ward 4(1), Chennai	21	02.03.2026	30.03.2026	2022-23 To 2024-25
VIII	K. Sivakumar, SAO Hemraj Meena, AAO Amit Kumar, AAO	TDS Ward 1(1), Chennai	05	05.01.2026	09.01.2026	2021-22 To 2024-25
		Ward 1(6), Salem (Supp. Audit)	28	12.01.2026	20.02.2026	2022-23 To 2024-25
		Non-Corporate Ward 6(1), Chennai	26	23.02.2026	27.03.2026	2022-23 To 2024-25
IX	Grounded					

<b>ITRA Party No.</b>	<b>Party Personnel (Shri./Smt./Kum.)</b>	<b>Unit</b>	<b>No. of working Days</b>	<b>From</b>	<b>To</b>	<b>Audit Period</b>
X	V. Gayathri, SAO Kurra Chaithanya, AAO	Attend Hqrs Queries of SSCA on M&A and assist Hqrs with regard to Audit Committee Meetings.				
XI	L. Sundari, SAO V.Ramesh Nair, SAO Hemraj Meena, AAO Amit Kumar, AAO T. Ramanathan, AAO <i>(Team is grounded on completion of present audit)</i>	Central Circle - 3, Coimbatore	19	08.12.2025	02.01.2026	2023-24 To 2024-25
XII	<b>Lead Team</b> R. Suresh Kumar, SAO Hemant Dangi, AAO Vikas Yadav, AAO	PA on “Grievance Redressal Relating to the Taxpayer Services Delivery Mechanism in the Income Tax Department”  (From 01.01.2026 To 31.03.2026)				
XIII	<b>Additional Team -I</b> Aasia Subhan, SAO B. Rama Satya Narayana, AAO Ujjwal Mishra, AAO	PA on “Grievance Redressal Relating to the Taxpayer Services Delivery Mechanism in the Income Tax Department”  (From 01.01.2026 To 31.03.2026)				
XIV	<b>Additional Team - II</b> R.Muthukumaran, AAO P. Senthilkumar, Supr	PA on “Grievance Redressal Relating to the Taxpayer Services Delivery Mechanism in the Income Tax Department”  (From 01.01.2026 To 31.03.2026)				
XV	T.K. Ram Kumar, SAO S.Hariharan-III, AAO K. Vivek, AAO	Non-Corporate Circle 4, Chennai	23	05.01.2025	06.02.2025	2022-23 To 2024-25
		Non-Corporate Ward 4(6), Chennai	15	09.02.2025	27.02.2025	2022-23 To 2024-25
		Ward 2(4), Tiruppur	21	02.03.2025	30.03.2025	2022-23 To 2024-25

<b>ITRA Party No.</b>	<b>Party Personnel (Shri./Smt./Kum.)</b>	<b>Unit</b>	<b>No. of working Days</b>	<b>From</b>	<b>To</b>	<b>Audit Period</b>
XVI	D. Rajkumar, SAO S. Vignesh, AAO Sahil Rathee, AAO	Circle-1, Tiruppur		08.12.2025	02.01.2026	2023-24 To 2024-25
		Ward (Int. Taxation), Coimbatore	23	05.01.2026	06.02.2026	2023-24 To 2024-25
		Non-Corporate Ward 5(1), Chennai	10	09.02.2026	20.02.2026	2022-23 To 2024-25
		Ward 1(4),Tiruppur	26	23.02.2025	30.03.2026	2022-23 To 2024-25
XVII	<b>Lead Team</b> Nithya Mohan, SAO Y. Srikanth, AAO M. Vinay Kumar, AAO	Audit Report on “Enhancing Ease of Doing Business (EODB) for Income Tax Payers in India”				
XVIII	<b>Additional Team-I</b> P. Vanniyaraja, SAO M.S.Satheesh, AAO	Audit Report on “Enhancing Ease of Doing Business (EODB) for Income Tax Payers in India”				
XIX	<b>Additional Team-II</b> R.S.Srinivasan, SAO Mohit Kumar Jangid, AAO	Audit Report on “Enhancing Ease of Doing Business (EODB) for Income Tax Payers in India”				

**List of Holidays:**

MONTH		DATES OF HOLIDAYS
Jan 2026	(20 working Days)	3,4 10,11 15,17,18 24,25,26,31
Feb 2026	(20 working Days)	1,7,8 14,15 21, 22,28
Mar 2026	(21 working Days)	1,7,8 14,15 21,22 28, 29,31

**Closed Holidays**

DATE	DAY	NAME OF THE HOLIDAY
15.01.2026	THURSDAY	PONGAL
26.01.2026	MONDAY	REPUBLIC DAY
21.03.2026	SATURDAY	RAMZAN
31.03.2026	TUESDAY	MAHAVIR JAYANTI

**Restricted Holidays**

DATE	DAY	NAME OF THE HOLIDAY
01.01.2026	THURSDAY	NEW YEAR'S DAY
03.01.2026	SATURDAY	HAZARAT ALI'S BIRTHDAY
14.01.2026	WEDNESDAY	MAKAR SANKRANTI
16.01.2026	FRIDAY	THRUVALUVAR DAY
17.01.2026	SATURDAY	UZHavar THIRUNAL
23.01.2026	FRIDAY	BASANT PANCHAMI
01.02.2026	SUNDAY	THAI POOSAM
12.02.2026	THURSDAY	BIRTHDAY OF SWAMI DAYANAND SARASWATI
15.02.2026	SUNDAY	MAHA SHIVRATRI
19.02.2026	THURSDAY	SHIVA JI JAYANTHI
03.03.2026	TUESDAY	HOLIKA DAHAN
04.03.2026	WEDNESDAY	HOLI
19.03.2026	THURSDAY	UGADI/GUDI PADVA
20.03.2026	FRIDAY	JAMAT -UL-VIDA
26.03.2026	THURSDAY	RAM NAVAMI

## **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 5<sup>th</sup> 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](mailto: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 18/12/2025)**

*R. Chandran*

Senior Audit Officer/ITRA (Prog. & General)  
वरिष्ठ लेखा परीक्षा अधिकारी/आईटीआरए (प्रोग & जनरल)

**Copy to:**

1. Deputy Director /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
9. AAOs of Hqrs. units.
10. File