

12.3 किसी अस्तित्व के प्रधान कार्यालय और शाखा कार्यालयों की लेखापरीक्षा को एकल कर लेखापरीक्षा समनुदेशन समझा जाएगा।

12.4 किसी एक व्यवसायरत चार्टर्ड अकाउंटेंट द्वारा समान इकाई की एक या अधिक शाखाओं की लेखापरीक्षा को केवल एक कर लेखापरीक्षा समनुदेशन समझा जाएगा।

12.5 किसी फर्म में अंशकालिक रूप से व्यवसायरत भागीदार के रूप में किसी चार्टर्ड अकाउंटेंट को फर्म की कर लेखापरीक्षा समनुदेशनों की संगणना के प्रयोजन के लिए विचार में नहीं लिया जाएगा।

13. कोई व्यवसायरत चार्टर्ड अकाउंटेंट प्रत्येक वित्तीय वर्ष में, परिषद् द्वारा यथाउपबंधित प्ररूप में उसके द्वारा प्रत्येक वित्तीय वर्ष में स्वीकार और हस्ताक्षरित किए गए कर लेखापरीक्षा समनुदेशनों का अभिलेख बनाए रखेगा।

ये दिशानिर्देश तारीख 1.4.2026 से इस विषय पर जारी किए गए पूर्ववर्ती सभी दिशानिर्देशों को अधिकांत करेंगे। परिषद् साधारण दिशानिर्देश, 2008 [परिषद् दिशानिर्देश संख्या 1-सीए (7)/02/2008 तारीख 8 अगस्त, 2008] का अध्याय VI तारीख 31.3.2026 तक विधिमान्य बना रहेगा।

कठिनाइयों को दूर करने की शक्ति

यदि इन दिशानिर्देशों के उपबंधों को प्रभावी करने में कोई कठिनाई उत्पन्न होती है तो परिषद् किसी साधारण या विशेष आदेश द्वारा परिषदों के रूप में, जैसा कि आवश्यक या समीचीन हो, कठिनाई को दूर करने के प्रयोजन के लिए ऐसे स्पष्टीकरण जारी कर सकेगी, जो अधिनियम के उपबंधों से असंगत न हों।

सीए. (डॉ.) जय कुमार बत्रा, सचिव

[विज्ञापन-III/4/असा./258/2025-26]

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

NOTIFICATION

New Delhi, the 25th July, 2025

F. No. 1-CA(7)/234/2025.—In exercise of the powers conferred by Section 15(2)(fa) of the Chartered Accountants Act, 1949 (38 of 1949), the Council of the Institute of Chartered Accountants of India hereby makes the following guidelines:

Short title and commencement

1. These guidelines may be called The Chartered Accountants (Limit on Number of Tax Audits) Guidelines, 2025.
2. They shall come into force w.e.f. 01.04.2026 onwards.
3. These Guidelines are issued in respect of limit on number of tax audit assignments under Section 44AB of the Income-tax Act, 1961.

Definitions

4. For the purpose of these Guidelines:
 - (a) 'Act' means the Chartered Accountants Act, 1949.
 - (b) "Chartered Accountant in practice" means a person who is a member of the Institute and holds a valid Certificate of Practice issued under Section 6 of the Act.
 - (c) "Council" means the Council of the Institute constituted under Section 9 of the Act.
 - (d) "Institute" means the Institute of Chartered Accountants of India constituted under the Act.
5. All other words and expressions used but not defined herein have the same meaning as assigned to them under the Chartered Accountants Act, 1949 and the Rules, Regulations made thereunder.

6. A Chartered Accountant in practice shall not accept and sign, in a financial year, more than the “specified number of tax audit assignments” in terms of these Guidelines.

Explanation – In case acceptance and signing of the audit assignments under these Guidelines are spread over in two different financial years, then, the financial year in which the report is signed will be considered for the “specified number of tax audit assignments”.

7. In the case of a firm of Chartered Accountants in practice, the “specified number of tax audit assignments” shall be construed as the specified number of tax audit assignments for each partner of the firm.

8. Where any partner of the firm is also a partner of any other firm or firms of Chartered Accountants in practice, the number of tax audit assignments which may be taken for all the firms put together in relation to such partner shall not exceed the “specified number of tax audit assignments” in the aggregate.

9. Where any partner of a firm of Chartered Accountants in practice accepts one or more tax audit assignments in his individual capacity, the total number of such assignments which may be accepted and signed by him shall not exceed the “specified number of tax audit assignments” in the aggregate.

10. The tax audit assignments arising out of the requirements under clause (c), clause (d) and clause (e) of section 44AB, in relation to persons covered under section 44AE, 44ADA and 44AD, respectively, shall not be taken into account for the purpose of reckoning the “specified number of tax audit assignments” under these Guidelines.

11. In case of revision of tax audit report, the revised tax audit report shall not be taken into account for the purpose of calculating “the specified number of tax audit assignments”.

12. Explanation:

For the above purpose, “the specified number of tax audit assignments” means -

(a) in the case of a Chartered Accountant in practice or a proprietary firm of Chartered Accountant, 60 tax audit assignments, in a financial year, whether in respect of corporate or non-corporate assesses.

(b) in the case of firm of Chartered Accountants in practice, 60 tax audit assignments *per* partner in the firm, in a financial year, whether in respect of corporate or non-corporate assesses.

12.1 In computing the “specified number of tax audit assignments”, each financial year’s audit would be taken as a separate assignment.

12.2 In computing the “specified number of tax audit assignments”, the number of such assignments, which he or any partner of his firm has accepted, whether singly or in combination with any other Chartered Accountant in practice or firm of such Chartered Accountants, shall be taken into account.

12.3 The audit of the head office and branch offices of an entity shall be regarded as single tax audit assignment.

12.4 The audit of one or more branches of the same entity by one Chartered Accountant in practice shall be construed as only one tax audit assignment.

12.5 A Chartered Accountant being a part time practicing partner of a firm shall not be taken into account for the purpose of reckoning the tax audit assignments of the firm.

13. A Chartered Accountant in practice shall maintain a record of the tax audit assignments accepted and signed by him in each financial year in the format as may be provided by the Council.

These guidelines shall supercede all earlier guidelines on this subject with effect from 1.4.2026 onwards. Chapter VI of the Council General Guidelines, 2008 [Council Guidelines No.1-CA(7)/02/2008 dated 8th August, 2008] shall continue to be valid till 31.3.2026.

Power to remove difficulties

If any difficulty arises in giving effect to the provisions of these Guidelines, the Council may, by general or special order, issue clarification in the form of Circulars as may be necessary or expedient, which is not inconsistent with provisions of the Act, for the purpose of removing the difficulty.

CA. (Dr.) JAI KUMAR BATRA, Secy.
[ADVT.-III/4/Ety./258/2025-26]