

How to prepare ITR?
How to identify Income?
What to ask client?

How to cross check ?
How to reconcile
Income?



• Article/Trainee

Period – April to July

What is Business Model?
What are Source
Documents ?
How to compute Income?

• Position of Employer



ISSUES IN PREPARATION OF ITR FOR NON AUDIT CASES

BY

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FCA, DISA, CS(Exe), CWA(Inter), M. Com.

CONTENT

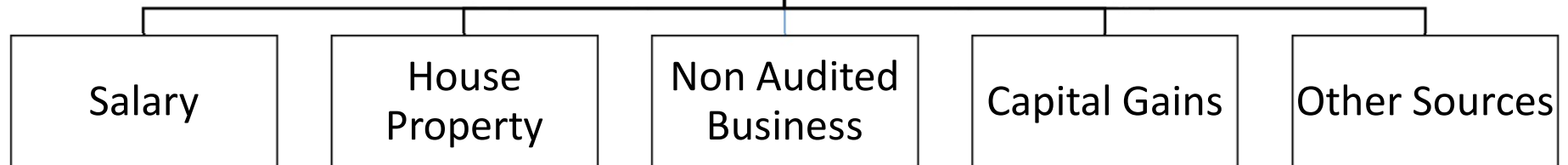
1. [Basic – Flow Chart for Preparation of ITR](#)
2. What are types of Non Audit Cases of ITR ?
3. Key Issues in Non Audit cases of Business Income
4. Study the Impact of Asset & Liabilities
5. Checklist for Source Documents – Business Non Audit Cases
6. Checklist for Business Non Audit Case ITR
7. Common Mistakes in Preparation of ITR



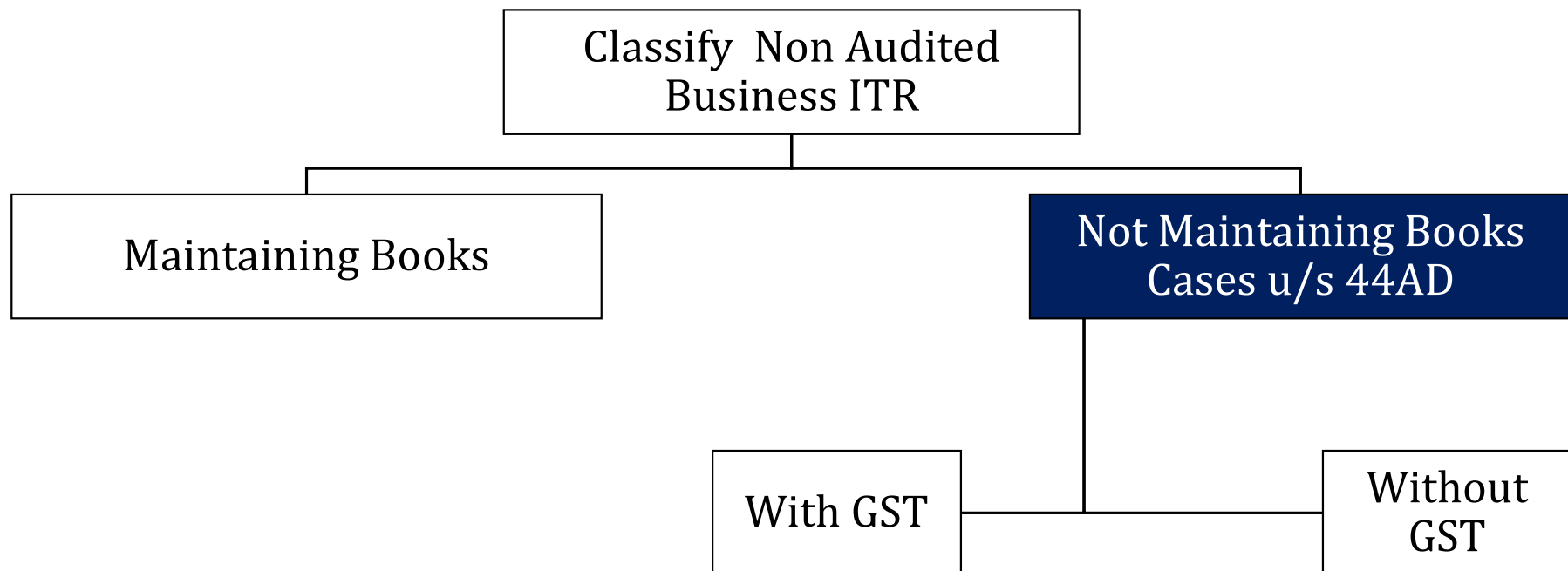
Article/Trainee

What are types of Non Audit Cases of ITR?

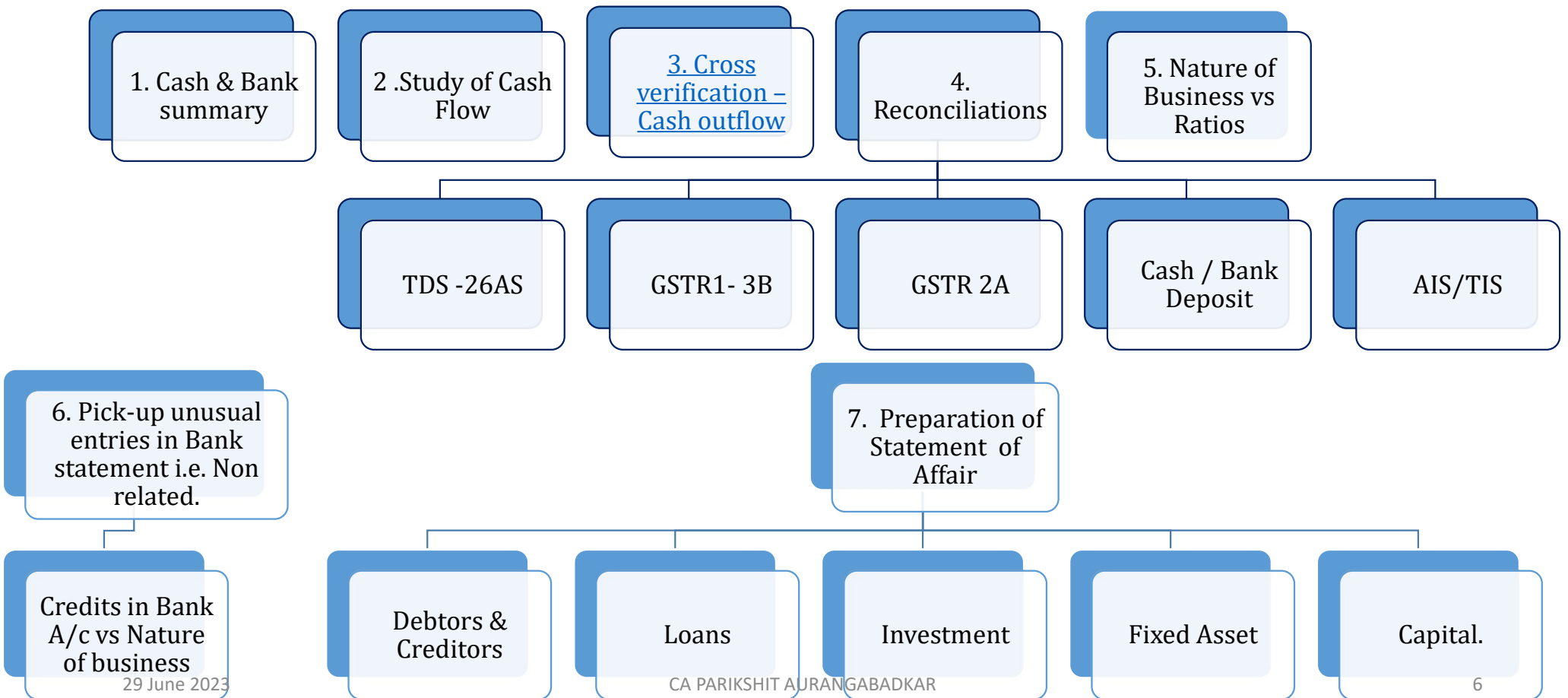
Based on Sources of Income



Key Issues in Non Audit cases of Business Income



Key Issues in Non Audit cases of Business Income



29 June 2023

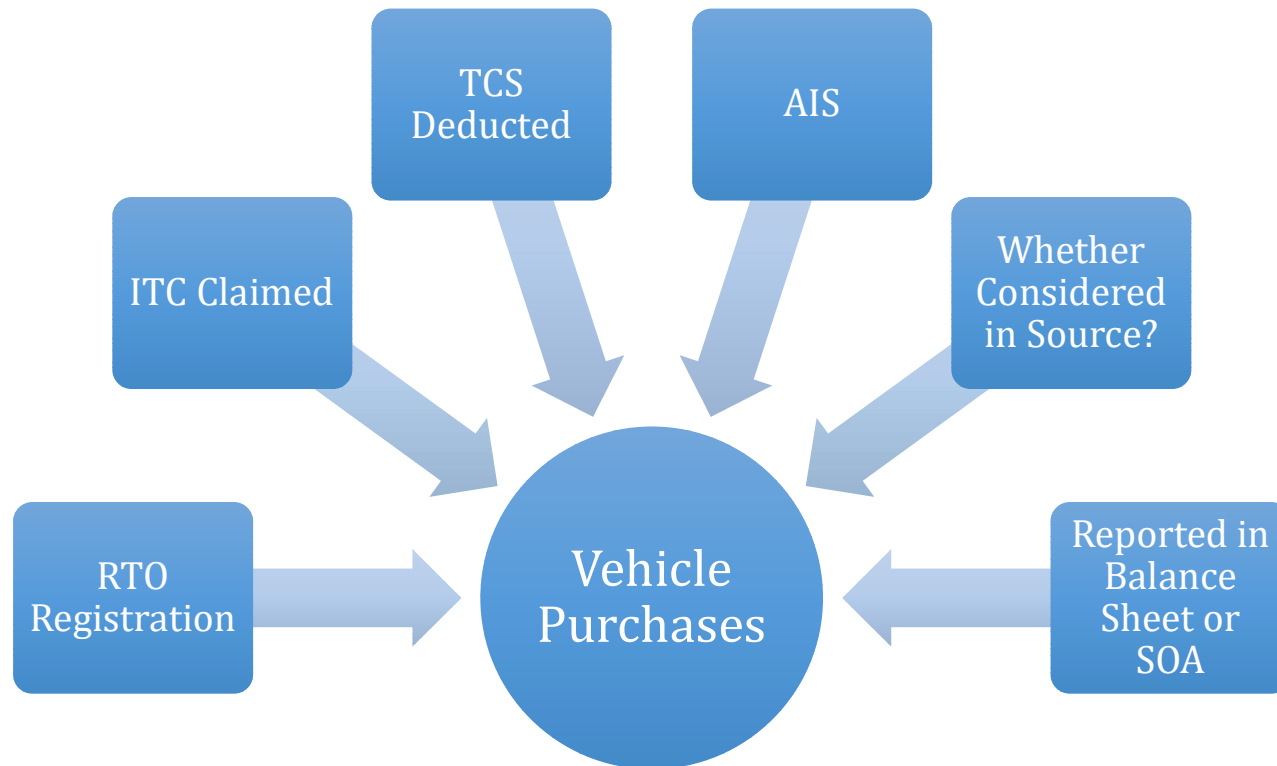
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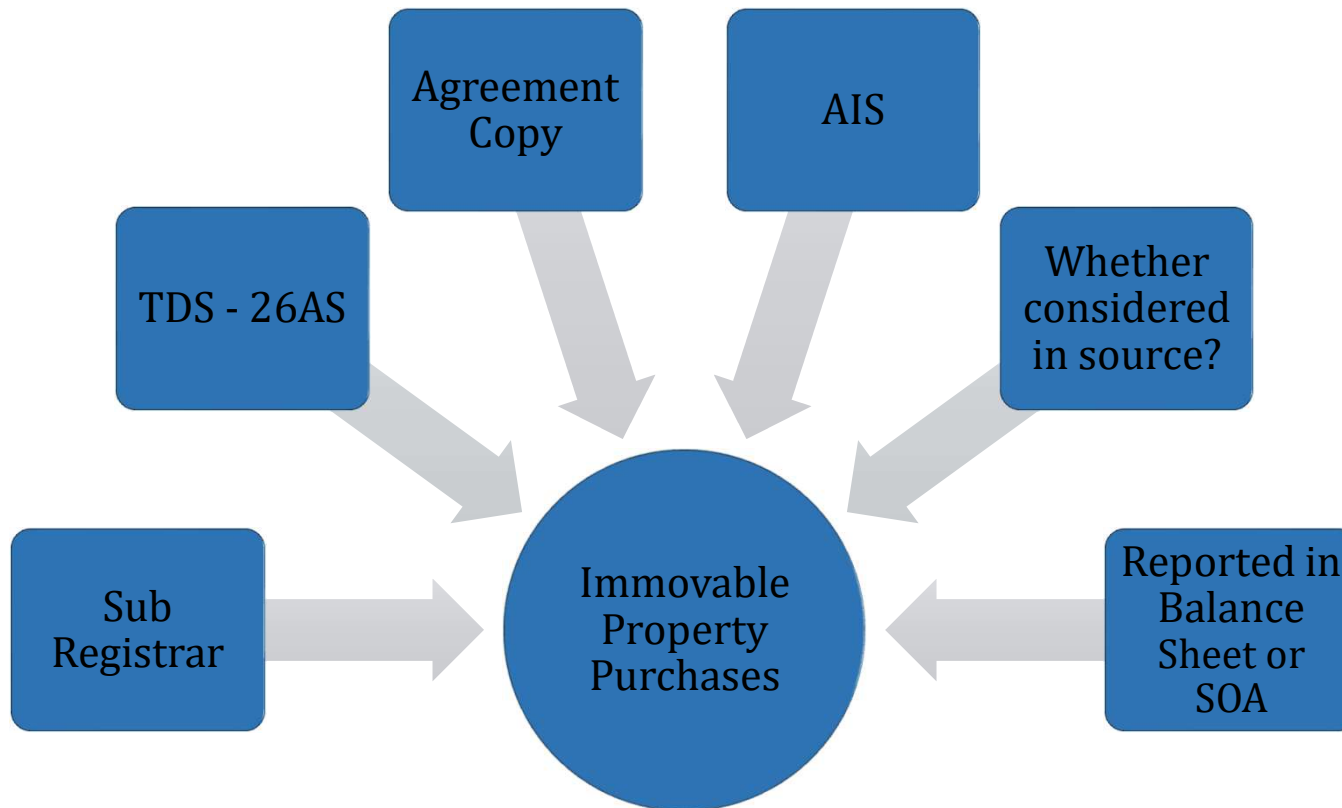
Key Issues in Non Audit cases of Business Income



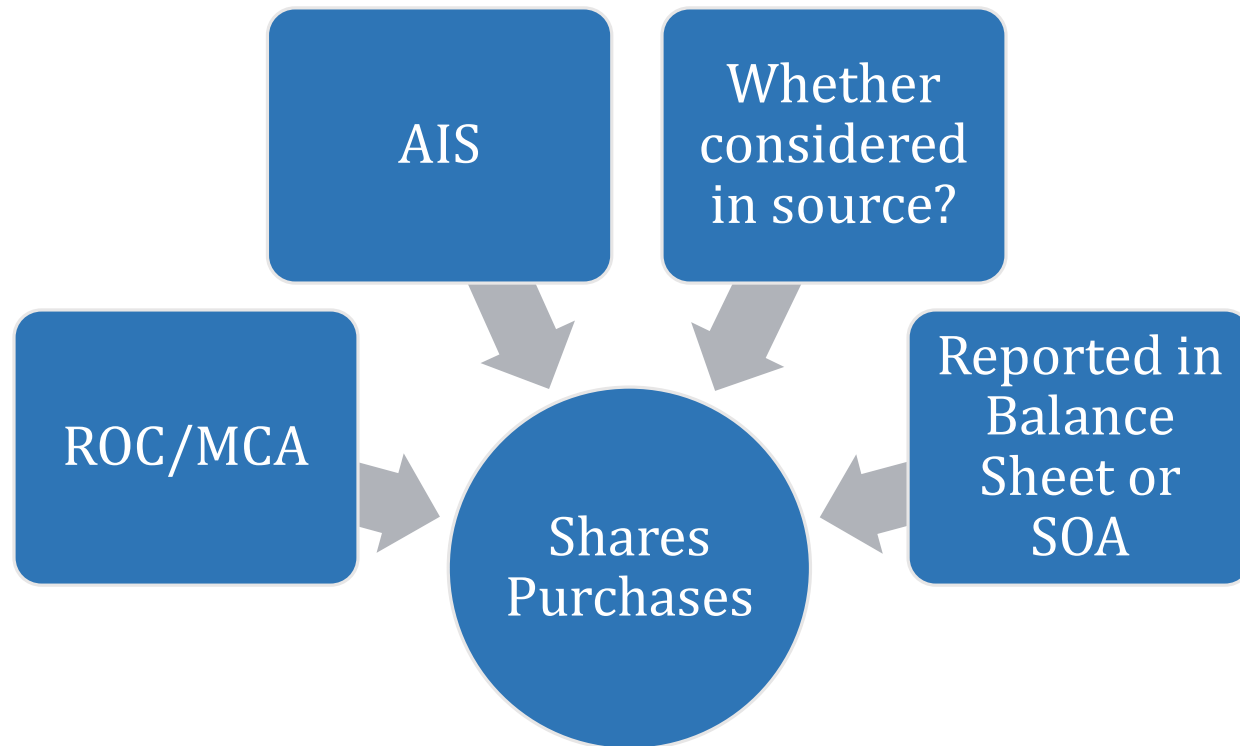
Study the Impact of Important Assets & Liabilities



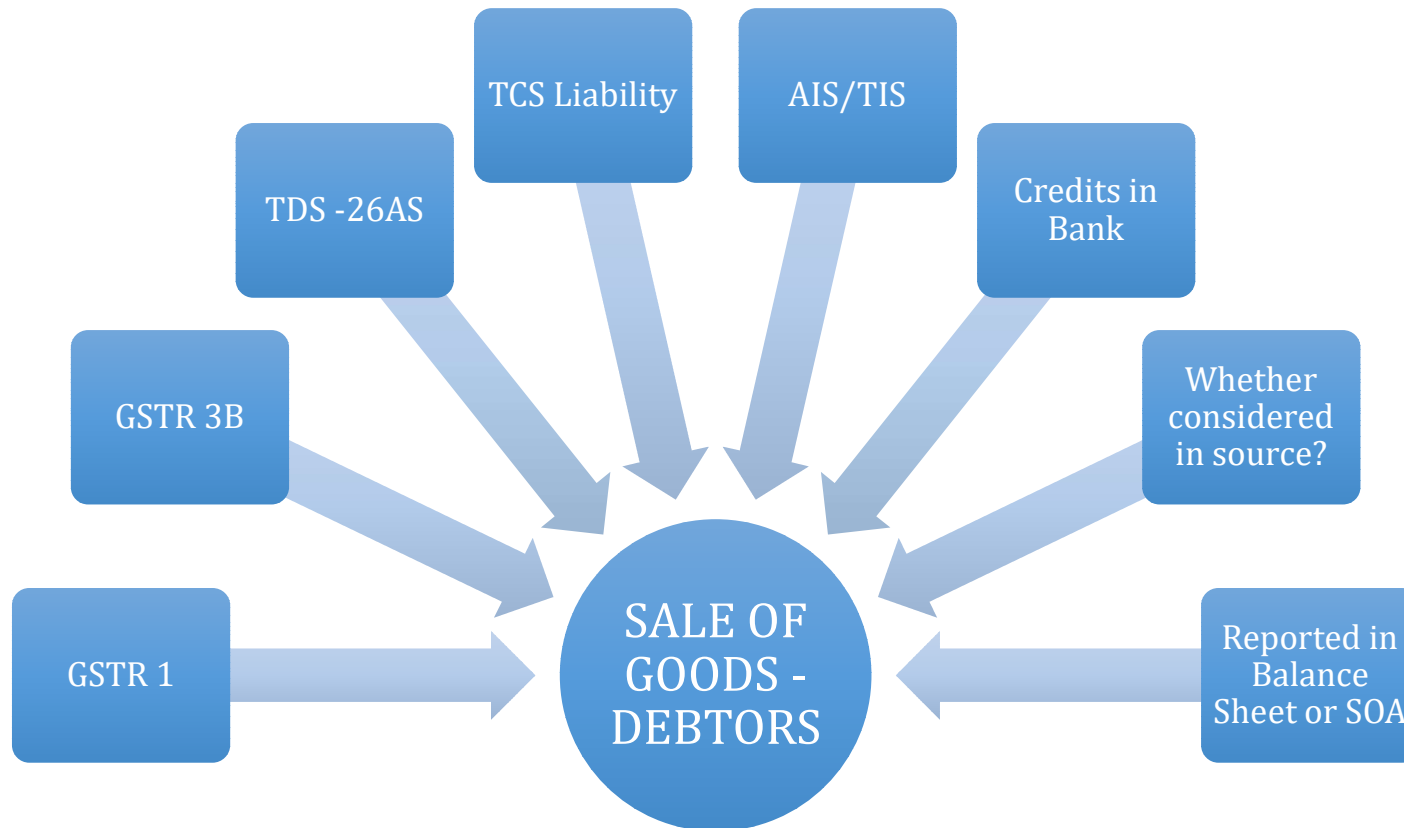
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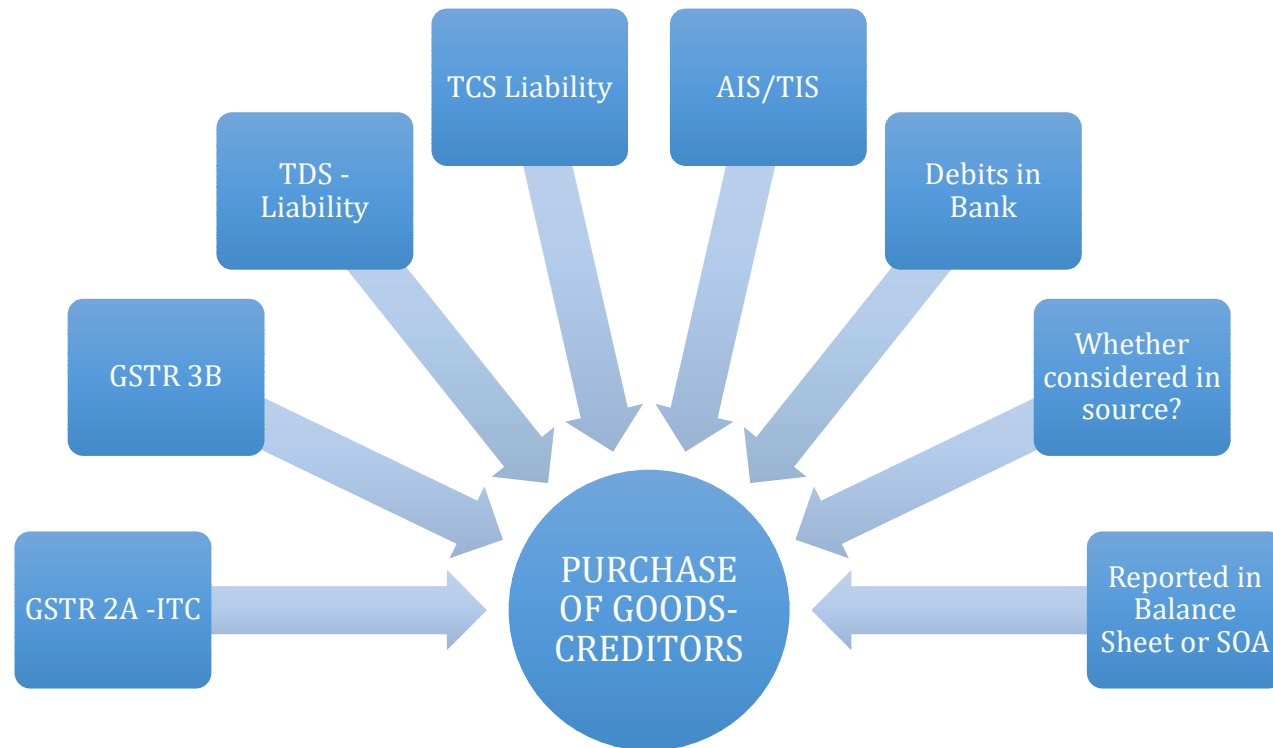
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Study the Impact of Important Assets & Liabilities



Study the Impact of Important Assets & Liabilities



Checklist

1. [Checklist for Source Documents Business Non Audit Cases](#)
2. [Checklist for Business Non Audit Case ITR](#)

Common Mistakes in Preparation of ITR

Sr. No.	Particulars
1	Reconciliations of Sales and Purchases are ignored.
2	Cash outflow is ignored.
3	Actual Personal expenses are ignored.
4	Investment are considered to the extent of Section 80C.
5	Unusual entries in Bank statement are ignored.
6	History of ITR & GST - Original - Revised - Belated.
7	Magic's in Excel





A1 Admin, 6/28/2023