

COMPARISON IN TABULATE FORM

Old Report Form 3CD	New Report Form 26
Basic Details	Part A – Particulars of Assessee
Clause 1 – Name of the assessee.	1 – Name of the assessee.
Clause 2 – Address of the assessee.	2 – Address of the assessee.
Clause 3 – PAN of the assessee.	3 – Permanent Account Number (PAN).
Clause 4 – Whether liable to pay indirect tax (GST, excise, service tax etc.).	4 – Status of the assessee (individual, firm, company etc.).
Clause 5 – Status of the assessee.	5 – Residential status of the assessee.
Clause 6 – Previous year relevant to the assessment year.	6 – Email ID of the assessee.
Clause 7 – Assessment year.	7 – Contact number of the assessee (country code + number).
Clause 8 – Relevant clause of Section 44AB under which audit is conducted.	8 – Relevant tax year.
Constitution / Business	Part B – Statement of Particulars
Clause 9(a) – If firm/AOP/BOI, details of partners/members.	A – General Information
Clause 9(b) – Profit-sharing ratio of partners/members.	9 – Clause of section 63 under which the audit is conducted.
Clause 9(c) – Changes in partners/members or their ratio.	10(a) – Whether assessee opted for presumptive taxation under sections 199–204.
Clause 10(a) – Nature of business/profession.	10(b) – Details if presumptive income declared lower than prescribed rate.
Clause 10(b) – Change in nature of business/profession.	

	Partnership / Members
Books & Accounting	11(a) – Name of partners/members.
Clause 11(a) – Books of account prescribed under law.	11(b) Changes in partners/members or ratio during the year.
Clause 11(b) – Books actually maintained.	Business Information
Clause 11(c) – Address where books are kept.	12(a) – Nature of business or profession carried on.
Clause 11(d) – List of books and nature of relevant documents examined.	12(b) – Change in nature of business/profession during the year.
Clause 12 – Whether income is computed under presumptive taxation (44AD/44AE/44ADA etc.) .	12(c) - Whether any cost audit was carried
Clause 13(a) – Method of accounting employed.	12(d) - Furnish details regarding turnover gross profit net profit closing stock, etc
Clause 13(b) – Change in method of accounting.	Books of Accounts
Clause 13(c) – Effect of change in profit/loss.	13 – Books of account prescribed under law.
Clause 13(d) – Whether ICDS adjustments are required.	14(a) - Address at which such books of accounts are maintained
Clause 13(e) – Disclosure required under ICDS.	14(c) - Details of cloud storage used for keeping BoA
Clause 14 – Method of valuation of closing stock and any change.	14(d) - Whether provisions of of rule 046(8) have been complied with?
	14(e) -if ye please details of backup server loacted in india
Specific Transactions	15(a) – Method of accounting followed.
Clause 15 – Capital asset converted into stock-in-trade.	15(b) – Change in accounting method during the year.
Clause 16(a) – Items falling under Section 28 not credited to P&L.	
Clause 16(b) – Refunds or income under Section 41 .	16(a) – Method of valuation of inventory.
Clause 16(c) – Escalation claims accepted.	16(b) – Change in valuation method and its effect.

Clause 16(d) – Any other income chargeable but not credited.	17- Whether any change in P&L due to compliance of ICDS
Clause 17(a) – Transfer of land/building below stamp value (Sec 43CA / 50C).	18- Any Disclosure as per ICDS
Clause 17(b) – Details of such property transfer.	19- Whether P&L includes any profits/gains assessable on presumptive basis
	C - Particulars of receipt/income
	20- Amounts chargeable to income-tax but not credited to profit & loss account
Depreciation & Allowances	21- Amount chargeable to income-tax under the head 'income from other sources' as per section 92(2)(m) but not credited to profit & loss account
Clause 18 – Depreciation allowable under Income-tax Act.	22- Any capital asset converted into stock-in-trade.
Clause 19 – Deductions admissible under specific sections (e.g., 32AC, 33AB, 33ABA, 35, 35AD etc.).	23- Any land or building or both transferred during the tax year for a consideration less than stamp duty value as referred to in section 53 or 78
	24- Any amount borrowed through a negotiable instrument or on a hundi which is deemed income as per section 106
Employee & Expense Related	
	25- Any amount repaid (including interest on borrowed amount) through a negotiable instrument or on a hundi, which is deemed income as per section 106
Clause 20(a) – Employee contribution to PF/ESI received.	D - Particulars of expenses
	26- Amount of deduction inadmissible in respect of the expenditure incurred in relation to income which does not form part of the total income under the Act, even if such income has not been accrued or received during the tax year?
Clause 20(b) – Due date and actual payment of such contributions.	
Clause 21(a) – Disallowances under Section 40(a) (TDS defaults).	27- Amount debited to the profit and loss account, to the extent disallowable—
Clause 21(b) – Disallowances under Section 40(b) (partner payments).	27(a) under section 29, 31 & 32

Clause 21(c) – Disallowances under Section 40A(3) (cash payments).	27(b) under section 29(1)
Clause 21(d) – Disallowances under Section 40A(7) (gratuity).	27(c) under section 34
Clause 21(e) – Disallowances under Section 40A(9).	27(d) under section 35
Clause 21(f) – Other inadmissible expenses.	28-Any penalty levied under any law in force in or outside India
Clause 22 – Interest payable to MSME not allowable under MSMED Act.	29- Whether any payment has been made or to be made to a specified person as mentioned in section 36(3)
Clause 23 – Payments to specified persons under Section 40A(2)(b).	30- Amount debited to the profit and loss account, to the extent disallowable under section 36(4)
Clause 24 – Amounts deemed as profits under Section 32AC / 33AB etc.	31-Amounts debited to profit and loss account in any preceding tax year which is deemed to be income under section 36(5) for this tax year
Clause 25 – Profits chargeable under Section 41.	32-(a) Amounts debited to the profit and loss account, to the extent disallowable as per provisions of section 37(2)(a) to 37(2)(f) of the Act
Clause 26(a) – Payments covered under Section 43B.	32-b) Amounts disallowed under section 37(2)(a) to 37(2)(f) in any preceding tax year but allowable during the tax year
Clause 26(b) – Amounts paid before due date of return.	33-(a) Amount of interest not allowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) to the extent debited to profit and loss account
	33-(b) Amount debited to the profit and loss account, to the extent disallowable under section 37(2)(g)

Tax Adjustments	33-(c) Amount disallowed under section 37(2)(g) in any preceding tax year but allowable during the tax year
Clause 27(a) – CENVAT/GST credit opening and closing balance.	34- Amount allowable as deduction under various sections
Clause 27(b) – Treatment of indirect tax in purchases/sales.	35-(a) Any amount of income of prior period credited to the profit and loss account
Clause 28 – Income under Section 56 not credited to P&L.	35-(b) Any amount of expenditure of prior period debited to the profit and loss account
Clause 29 – Shares issued at premium exceeding FMV (Sec 56(2)(viib)).	F - Particulars of Losses, Depreciation, and Deductions
Clause 30 – Primary adjustment in transfer pricing (Sec 92CE) .	36- Depreciation allowable as per the Act in respect of each asset or block of assets, as the case may be
Clause 30A – Interest deduction limitation (Sec 94B).	37-(a) Any brought forward loss or depreciation allowance
Clause 30B – Impermissible avoidance arrangement (GAAR Sec 96).	37-(b) (i) Whether a change in shareholding of the company has taken place during the tax year due to which the losses incurred prior to the tax year, cannot be allowed to be carried forward as per section 119?
	37(b) (ii) If yes, mention amount of brought forward loss that can not be allowed to carried forward
Cash Transactions	37(c) Whether the assessee has incurred any speculation loss as per section 113(1) during the tax year?
Clause 31(a) – Loans/deposits accepted violating Sec 269SS .	37(d) In case of a company, whether the company is deemed to be carrying on a speculation business as per section 113(5)?
Clause 31(b) – Repayment violating Sec 269T .	37(e) Whether the assessee has incurred any loss as per section 114 in respect of any specified business during the tax year?

Clause 31(c) – Transactions violating Sec 269ST.	38-Any deductions admissible under Chapter VIII
	39-Any utilisation of MAT/AMT credit available
Losses	G - International Taxation
Clause 32(a) – Details of brought forward losses.	40-Any primary adjustment to transfer price, as per section 170(1), has been made during the tax year?
Clause 32(b) – Losses under Sections 73, 73A etc.	41-(a) Any expenditure incurred during the tax year by way of interest etc exceeding the specified limit as per section 177(1)?
Clause 32(c) – Losses disallowed due to Section 79.	41-(b) Any interest expenditure brought forward as per section 177(5)
	41-(c) Any interest expenditure carried forward as per section 177(5)
Deductions & Taxes	42-Amount debited to the profit and loss account, to the extent disallowable as per section 60
Clause 33 – Deductions under Chapter VI-A.	43-Any remittances reported in Part-D of Form 145 during the tax year
Clause 34(a) – Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	H - Other Key Parameters
Clause 34(b) – Interest payable under Section 201(1A).	44-Any amount not to be included as income chargeable under the head 'income from other sources' as per section 92(2)(m)?
Clause 34(c) – Details of TCS.	45-a) Whether any loan, deposit or specified sum taken or accepted during the tax year in excess of limit specified in section 185(1)?

	45-(b) Whether there was any receipt of amount in excess of limit specified in section 186(1) during the tax year, where such receipt is otherwise than by modes specified in said section?
Production / Transfer Pricing	45-(c) Whether there was any payment of amount in excess of limit specified in section 186(1) during the tax year, where such payment is otherwise than by modes specified in said section?
Clause 35(a) – Quantitative details of goods manufactured/traded.	45-(d) Whether there was any repayment of any loan, deposit or specified advance during the tax year, in excess of limit specified in section 188(1), where such repayment is otherwise than by modes specified in said section?
Clause 35(b) – Raw material consumption.	46- Whether the assessee is required to furnish a statement in Form No. 98 or Form No. 165 or Form No. 166 or Form No. 167?
Clause 36 – Specified domestic transactions (Sec 92BA).	47- Any transactions in unquoted share
	48- Whether the assessee has paid any amount as advance or loan as per section 2(40)(e)?
Other Audits/reports/statements	I - Particulars of TDS/TCS
Clause 37 – Cost audit applicability and report.	49- Furnish all Tax deduction and collection account numbers (TAN) held by the assessee
Clause 38 – Excise audit details.	50-(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XIX-B
Clause 39 – GST turnover reconciliation.	50-(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected?
Clause 40 – Country-by-Country reporting (Sec 286).	50-(c) Whether the assessee is liable to pay interest under section 398(3)(a)?

	51-(a) Amount debited to the profit and loss account, to the extent disallowable under section 35(b)(i)
Additional Reporting	51-(b) Any amount disallowed under section 35(b)(i) in any preceding tax year but allowable during the tax year
Clause 41 – Any other relevant information.	51-(c) Amount debited to the profit and loss account, to the extent disallowable under section 35(b)(ii)
Clause 42 – Demand or refund under other tax laws.	51-(d) Any amount disallowed under section 35(b)(ii) in any preceding tax year but allowable during the tax year
Clause 43 – Payments to MSME registered entities.	J - Particulars of indirect taxation
Clause 44 – Break-up of expenditure to GST registered and unregistered suppliers.	52- Whether the assessee is liable to pay indirect tax like excise duty, goods and service tax (GST), customs duty, etc.?
	K - Quantitative Details
	53-(a) Whether the assessee has a trading unit
	53-(b) Whether the assessee has a manufacturing concern

TDS COMPARISON CHART

<u>Nature of Transaction</u>	<u>Old Section</u>	<u>Threshold Limit</u>	<u>Old Rate</u>	<u>New Section</u>	<u>Threshold Limit</u>	<u>Rate</u>	<u>Section code</u>
Interest other than interest on securities	194A	10,000 / 50,000 / 1,00,000	10	393(1) [Table: Sl. No. 5 (iii)]	10000/100000/50000	10	1022
Commission	194H	20000	2	393(1) [Table: Sl. No. 1 (ii)]	20000	2	1006
Insurance commission	194D	20000	5	393(1) [Table:Sl. No. 1(i)]	20000	5	1005
Rent (land, building, machinery, plant, equipment, furniture, fittings)	194I	50000 p.m.	2% (plant/machinery) & 10% (land/building/furniture)	393(1) [Table: Sl. No. 2 (ii).D(a)]- For Machinery 393(1) [Table: Sl. No. 2 (ii).D(b)]- for other than machinery	50000 p.m.	2% (plant/machinery) & 10% (land/building/furniture)	1008- for machinery 1009- other than machinery
Transfer of immovable property (other than agricultural land)	194IA	5000000	1	393(1) [Table: Sl. No. 3 (i)]	5000000	1	
Payment to contractor/sub-contractor	194C	30000/100000	1% (Individual/HUF) / 2% (others)	393(1) [Table: Sl. No. 6 (i).D(a)]-IF HUF\ IND 393(1) [Table: Sl. No. 6 (i).D(b)]-IF NOT HUF\IND	30000/100000	1% (Individual/HUF) / 2% (others)	1023-if ind\huf 1024-if not
Benefit or perquisite arising from business or profession	194R	20000	10	393(1) [Table: Sl. No. 8 (iv)]	20000	10	1033
Payment of salary, remuneration, commission, bonus or interest to partner by firm (new provision in Income-tax Act 2025)	194T	20000	10	393(3) [Sl. No. 7]	20000	10	1067
Payment on transfer of Virtual Digital Asset (crypto etc.)	194S	50000	1	393(1) [Table: Sl. No. 8 (vi)]-BU IND\HUF 393(1) [Table: Sl. No. 8 (vi) Note 6]- OTHER THAN HUF/IND	50000-specified persons/10000- in others	1	1037\1038
Payment by e-commerce operator to e-commerce participant	194O	500000	0.1	393(1) [Table: Sl. No. 8 (v)]	5,00,000 (only for Ind/HUF exemption case)	0.1% of gross amount	1035
Purchase of goods	194Q	5000000	0.1	393(1) [Table: Sl. No. 8 (ii)]	5000000	0.1	1031

TCS COMPARISON CHART

<u>Nature of Transaction</u>	<u>Old Section</u>	<u>Threshold Limit</u>	<u>Old Rate</u>	<u>New Section</u>	<u>Rate</u>	<u>Payer</u>	<u>Section Code</u>
Scrap	206C	-	1	394(1) [Table: Sl. No. 4]	1	Seller	1073
Alcoholic Liquor for human consumption	206C	-	1	394(1) [Table: Sl. No. 1]	1	Seller	1068
Tendu leaves	206C	-	5	394(1) [Table: Sl. No. 2]	5	Seller	1069
Timber obtained under a forest lease	206C	-	2	394(1) [Table: Sl. No. 3]	2	Seller	1070
Timber obtained by any mode other than under a forest lease	206C	-	2	394(1) [Table: Sl. No. 3]	2	Seller	1071
Any other forest produce (not being tendu leaves) obtained under a forest lease	206C	-	2	394(1) [Table: Sl. No. 3]	2	Seller	1072
Minerals, being coal or lignite or iron ore	206C	-	1	394(1) [Table: Sl. No. 5]	1	Seller	1074
Sale of Motor Vehicle/Notified Goods	206C(1F)	1000000	1	394(1) [Table: Sl. No. 6.D(a)]	1	Seller	1075