

**F. No. 370142/9/2018-TPL**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**  
**TPL Division**

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New Delhi, Dated the 17<sup>th</sup> of August, 2018

**Order under section 119 of the Income-tax Act, 1961**

Section 44AB of the Income-tax Act, 1961 ('the Act') read with rule 6G of the Income-tax Rules, 1962 ('the Rules') requires prescribed persons to furnish the Tax Audit Report along with the prescribed particulars in Form No. 3CD. The existing Form No. 3CD was amended vide notification no. GSR 666(E) dated 20<sup>th</sup> July, 2018 with effect from 20<sup>th</sup> August, 2018.

Representations have been received by the Board that the implementation of reporting requirements under the proposed clause 30C (pertaining to General Anti-Avoidance Rules (GAAR)) and proposed clause 44 (pertaining to Goods and Services Tax (GST) compliance) of the Form No. 3CD may be deferred.

The matter has been examined and it has been decided by the Board that reporting under the proposed clause 30C and proposed clause 44 of the Tax Audit Report shall be kept in abeyance till 31<sup>st</sup> March, 2019. Therefore, for Tax Audit Reports to be furnished on or after 20<sup>th</sup> August, 2018 but before 1<sup>st</sup> April, 2019, the tax auditors will not be required to furnish details called for under the said clause 30C and clause 44 of the Tax Audit Report.

**(Sanyam Suresh Joshi)**  
DCIT (OSD) (TPL)-III

**Copy to:**

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