



Mahendra B. Gala

**INTRODUCTION** The reporting requirement under tax audit can be traced back to Finance Bill, 1984, which is as old as more than 3 decades. The reporting requirement during its age has been amended time and again with minimum reporting requirement of 13 Clauses in initial days to now at 44 Clauses in Form 3CD that to, with many sub - clauses there under, with a primary objective to facilitate the administration of tax laws by proper presentation of accounts before the tax authorities and that would also save time of the AO considerably in carrying out the verification. **SCOPE** The scope of this article ranges to reporting under different clauses of Tax Audit Report with respect to Indirect Tax, particularly the GST aspects. Due to withdrawal of relaxation from 01.04.2022, on reporting of Clause 44 requiring every tax auditor to report on break-up of total expenditure of entities registered or not registered under GST, the reportin.....