

Comprehensive Note on Form 100

(Audit Report under Section 268(5)(i) of the Income-tax Act, 2025 read with Rule 171 of the Income-tax Rules, 2026)

Name of form as per I.T. Rules, 1962	Form 6B	Name of form as per I.T. Rules, 2026	Form 100
Corresponding section of I.T. Act, 1961	142(2A)(i)	Corresponding section of I.T. Act, 2025	268(5)(i)
Corresponding Rule of I.T. Rules, 1962	14A	Corresponding Rule of I.T. Rules, 2026	171

Purpose:

Form 100 is the audit report to be furnished by an Accountant as per directions received from the Assessing Officer with prior approval of the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner of Income-tax under Section 268(5)(i) of the Income-tax Act, 2025.

The report certifies that the accounts of an assessee have been examined and present a true and fair view of its financial position. It ensures statutory audit compliance and provides detailed particulars for verification by the Department.

Who Should File:

Form 100 shall be furnished by:

- Every assessee where such audit has been directed by the Assessing Officer under section 268(5)(i);
- The report must be duly signed and verified by an Accountant.

Frequency & Due Date:

The report is required for the tax year for which the audit has been directed by the Assessing Officer as per the provisions of the Section 268(5)(i) of the Income Tax Act, 2025. Unlike other recurring audit forms, Form 100 is filed only when a special audit is directed by the Department.

The report shall be furnished by the assessee to the Assessing Officer within such period as specified by the Assessing Officer or within the period extended by the Assessing

Officer which shall not exceed six months from the end of the month in which the direction is received by the assessee.

Structure of Form 100:

Audit Report: Certification by the Accountant on examination of the books of account and financial statements, and opinion on true and fair view.

Annexure –

Part A – Personal Information: Contains assessee identification details (Name, PAN, address, contact particulars, tax year).

Part B – Statement of Particulars: Provides quantitative and qualitative particulars. Annexure covers quantitative details, accounting methods, stock valuation, expenditure disallowances, and compliance particulars, etc.

What are the documents required to file the Form 100?

- Copy of financial statements (Balance Sheet, Profit & Loss Account)
- Books of account along with all the supporting documents.
- All bank statements for the relevant period.
- Annual audit report, wherever applicable.
- Tax audit report, wherever applicable.

What is the process flow of filing Form 100?

1. AO direct the assessee to get the accounts audited by an accountant, and to furnish a report of such audit in the Form 100.
2. Examination of Records by an accountant.
3. Preparation of Report – Filling in Parts A and B of Annexure
4. Digital Signature – Using valid UDIN
5. Uploading of certificate on e-filing portal under accountant's login. Annexure along with supporting documents are to be submitted before the AO.

Outcome of filing Form 100:

For the Assessee:

- Ensures compliance with audit direction under section 268(5)(i).

For the Department:

- Audit findings form the basis for assessment proceedings.

- Provides standardized data for risk analysis and verification.

Brief note on broad or qualitative changes proposed:

- Alignment with the Income-tax Act, 2025 – all references updated.

- Introduction of “Tax Year” terminology replacing “Assessment Year”.

- Enhanced reporting of transactions covered under sections 185, 186 and 188 of Income Tax Act, 2025.

- Redundant sections 40(A)(5)(c), 40(A)(6), 40A(8) of I T Act, 1961 are removed since these sections have already been omitted from the Act long back. Also, these sections do not find place in the new ITA, 2025.

- Since form 6B has not been amended for many years, therefore, certain items from Form 3CD have been borrowed to make the form more relevant and necessary changes have been made.

- Simplified and standardized tabular formats have been used wherever necessary.

Challenges and Solutions:

Since earlier Form 6B had not been revised for many years, the structure has now been updated using the format of Form 3CD, introducing simplified tabular reporting. Presently even though Form No. 6B is e-form, only Special Auditors certificate is uploaded online and Special Audit Report along with annexures is being submitted through e-mail or offline mode. In this regard, simplified and standardized tabular formats have been used wherever necessary. Therefore, Special Audit Report along with annexures also can be submitted through online mode in future.

Common Changes Made Across Forms:

1. To make Forms system-friendly and enable e-filing and uploading, certain anomalies found due to grouping of Name, Address and PAN have been separated into different boxes.
2. Assessment / Financial / Previous year or years have been replaced with Tax year or years, wherever appearing in the Form/Annexure.
3. Sections, Clauses and Schedules changed as per the Income-tax Act, 2025.
4. Currency symbol “Rs.” has been replaced with “₹”.