

**REVISED MINIMUM RECOMMENDED SCALE OF FEES FOR THE PROFESSIONAL ASSIGNMENTS DONE BY THE CHARTERED ACCOUNTANTS**

PARTICULARS		Rates	
		For Class A Cities	For Class B Cities
		Revised Minimum Recommended scale of Fees	Revised Minimum Recommended scale of Fees
<b>I)</b>	<b>ADVISING ON DRAFTING OF DEEDS/AGREEMENTS</b>		
(a)	i) Partnership Deed	Rs. 10,500/- & Above	Rs. 7,000/- & Above
	ii) Partnership Deed (With consultation & Tax Advisory)	Rs. 15,000/- & Above	Rs. 10,000/- & Above
(b)	Filing of Forms with Registrar of Firms	Rs. 4,500/- & Above Per Form	Rs. 3,000/- & Above Per Form
(c)	Supplementary / Modification in Partnership Deed	Rs. 9,000/- & Above	Rs. 6,000/- & Above
<b>II)</b>	<b>INCOME TAX</b>		
A.	Filing of Return of Income		
I)	For Individuals/ HUFs etc.		
	(a) Filing of Return of Income with Salary/Other Sources/Share of Profit	Rs. 6,000/- & Above	Rs. 4,000/- & Above
	(b) Filing of Return of Income with detailed Capital Gain working		
	i) Less than 10 Transactions (For Shares & Securities)	Rs. 9,000/- & Above	Rs. 6,000/- & Above
	ii) More than 10 Transactions (For Shares & Securities)	Rs. 15,000/- & Above	Rs. 10,000/- & Above
	(c) Filing of Return of Income for Capital Gain on Immovable property	Rs. 30,000/- & Above	Rs. 20,000/- & Above
	(d) Filing of Return of Income with Preparation of Bank Summary, Capital A/c & Balance Sheet.	Rs. 10,500/- & Above	Rs. 7,000/- & Above
II)	(a) Partnership Firms/Sole Proprietor with Advisory Services	Rs. 12,000/- & Above	Rs. 8,000/- & Above
	(b) Minor's I.T. Statement	Rs. 6,000/- & Above	Rs. 4,000/- & Above
	(c) Private Ltd. Company :		
	i) Active	Rs. 22,500/- & Above	Rs. 15,000/- & Above
	ii)Defunct	Rs. 10,500/- & Above	Rs. 7,000/- & Above
	(d) Public Ltd. Company		
	i) Active	Rs. 60,000/- & Above	Rs. 40,000/- & Above
	ii)Defunct	Rs. 22,500/- & Above	Rs. 15,000/- & Above
B.	Filing of Forms Etc.	(Quarterly Fees)	(Quarterly Fees)
	(a) Filing of TDS/TCS Return (per Form)		
	i) With 5 or less Entries	Rs. 3,000/- & Above	Rs. 2,000/- & Above
	ii)With more than 5 Entries	Rs. 7,500/- & Above	Rs. 5,000/- & Above
	(b) Filing of Form No. 15-H/G ( per Set)	Rs. 3,000/- & Above	Rs. 2,000/- & Above
	(c) Form No. 49-A/49-B	Rs. 3,000/- & Above	Rs. 2,000/- & Above
	(d) Any other Forms filed under the Income Tax Act	Rs. 3,000/- & Above	Rs. 2,000/- & Above

	C. Certificate		
	Obtaining Certificate from Income Tax Department	Rs. 12,000/- & Above	Rs. 8,000/- & Above
	D. Filing of Appeals Etc.		
	(a) First Appeal Preparation of Statement of Facts, Grounds of Appeal, Etc.	Rs. 30,000/- & Above	Rs. 20,000/- & Above
	(b) Second Appeal (Tribunal)	Rs. 60,000/- & Above	Rs. 40,000/- & Above
	E. Assessments Etc.		
	(a) Attending Scrutiny Assessment/Appeal		
	(i) Corporate	See Note 1	See Note 1
	(ii) Non Corporate	Rs. 30,000/- & Above	Rs. 20,000/- & Above
	(b) Attending before Authorities	Rs. 9,000/- & Above Per Visit	Rs. 6,000/- & Above Per Visit
	(c) Attending for Rectifications/Refunds/Appeal effects Etc.	Rs. 6,000/- & Above Per Visit	Rs. 4,000/- & Above Per Visit
	(d) Income Tax Survey	Rs. 75,000/- & Above	Rs. 50,000/- & Above
	(e) T.D.S. Survey	Rs. 45,000/- & Above	Rs. 30,000/- & Above
	(f) Income Tax Search and Seizure	See Note 1	See Note 1
	(g) Any other Consultancy	See Note 1	See Note 1
<b>III)</b>	<b>CHARITABLE TRUST</b>		
	(a) (i) Registration Under Local Act	Rs. 22,500/- & Above	Rs. 15,000/- & Above
	(ii) Societies Registration Act	Rs. 30,000/- & Above	Rs. 20,000/- & Above
	(b) Registration Under Income Tax Act	Rs. 22,500/- & Above	Rs. 15,000/- & Above
	(c) Exemption Certificate U/s 80G of Income Tax Act	Rs. 18,000/- & Above	Rs. 12,000/- & Above
	(d) Filing Objection Memo/other Replies	Rs. 9,000/- & Above	Rs. 6,000/- & Above
	(e) Filing of Change Report	Rs. 9,000/- & Above	Rs. 6,000/- & Above
	(f) Filing of Annual Budget	Rs. 9,000/- & Above	Rs. 6,000/- & Above
	(g) Attending before Charity Commissioner including for Attending Objections	Rs. 7,500/- & Above per visit	Rs. 5,000/- & Above per visit
	(h) (i) F.C.R.A. Registration	Rs. 30,000/- & Above	Rs. 20,000/- & Above
	(ii) F.C.R.A. Certification	Rs. 7,500/- & Above	Rs. 5,000/- & Above
<b>IV)</b>	<b>COMPANY LAW AND LLP WORK</b>		
	(a) Filing Application for Name Approval	Rs. 6,000/- & Above	Rs. 4,000/- & Above
	(b) Incorporation of a Private Limited Company/LLP	Rs. 30,000/- & Above	Rs. 20,000/- & Above
	(c) Incorporation of a Public Limited Company	Rs. 60,000/- & Above	Rs. 40,000/- & Above
	(d) (i) Company's/LLP ROC Work, Preparation of Minutes, Statutory Register & Other Secretarial Work	See Note 1	See Note 1
	(ii) Certification (Per Certificate)	Rs. 9,000/- & Above	Rs. 6,000/- & Above
	(e) Filing Annual Return Etc.	Rs. 9,000/- & Above per Form	Rs. 6,000/- & Above per Form
	(f) Filing Other Forms Like : F-32, 18, 2 etc.	Rs. 3,000/- & Above per Form	Rs. 2,000/- & Above per Form
	(g) Increase in Authorised Capital		
	Filing of F-5, F-23, preparation of Revised Memorandum of Association/Article of Association/LLP Agreement	Rs. 22,500/- & Above	Rs. 15,000/- & Above
	(h) DPIN/DIN per Application	Rs. 3,000/- & Above	Rs. 2,000/- & Above

	(i)	Company Law Consultancy including Petition drafting	See Note 1	See Note 1
	(j)	Company Law representation including LLP before RD and CLB	See Note 1	See Note 1
	(k)	ROC Representation	See Note 1	See Note 1
<b>V)</b>	<b>V.A.T./ PROFESSIONAL TAX</b>			
	A.	Registration Work		
		(a) Registration Under V.A.T. & C.S.T. Corporate Non Corporate	See Note 1 Rs. 15,000/- & Above	See Note 1 Rs. 10,000/- & Above
		(b) Professional Tax Registration (PTR)	Rs. 6,000/- & Above	Rs. 4,000/- & Above
		(c) Professional Tax Enrollment (per Application)	Rs. 3,000/- & Above	Rs. 2,000/- & Above
	B.	Filing of Return (V.A.T.)		
		(a) Monthly Challans with Annual Return	Rs. 3,000 + (Per Month)	Rs. 2,000/- + (Per Month)
		(b) Quarterly Challans with Annual Return	Rs. 4,500 + (Per Quarter)	Rs. 3,000/- + (Per Quarter)
		(c) Six Monthly Challans with Annual Return	Rs. 6,000 + (Per 6 Months)	Rs. 4,000/- + (Per 6 Months)
		(d) Yearly Composition Return	Rs. 9,000/- & Above	Rs. 6,000/- & Above
	C.	Assessments/Appeals		
		(a) Attending V.A.T./Commercial Tax Assessments	Rs. 15,000/- + 7,500/- (Per Visit)	Rs. 10,000/- + 5,000/- (Per Visit)
		(b) Attending V.A.T./Commercial Tax Appeals	Rs. 15,000/- + 9,000/- (Per Visit)	Rs. 10,000/- + 6,000/- (Per Visit)
	D.	Filing of Appeal/Appeals Drafting		
		(a) First Appeal (AC/DC)	Rs. 15,000/- & Above	Rs. 10,000/- & Above
		(b) Second Appeal	Rs. 22,500/- & Above	Rs. 15,000/- & Above
	E.	Miscellaneous Work		
		(a) Professional Tax Returns & Assessment	Rs. 7,500/- & Above	Rs. 5,000/- & Above
		(b) Obtaining C/F/H Forms under V.A.T./Commercial Tax (i) First Time (ii) Renewal	( Per Application) Rs. 6,000/- & Above Rs. 3,000/- & Above	( Per Application) Rs. 4,000/- & Above Rs. 2,000/- & Above
<b>VI)</b>	<b>AUDIT AND OTHER ASSIGNMENTS</b>			
		Rate per day would depend on the complexity of the work and the number of days spent by each person		
		(i) Principal	Rs. 15,000/- & Above per day	Rs. 10,000/- & Above per day
		(ii) Qualified Assistants	Rs. 7,500/- & Above per day	Rs. 5,000/- & Above per day
		(iii) Semi Qualified Assistants	Rs. 3,000/- & Above per day	Rs. 2,000/- & Above per day
		(iv) Other Assistants	Rs. 1,500/- & Above per day	Rs. 1,000/- & Above per day
		Subject to minimum indicative Fees as under:		
		(i) Tax Audit	Rs. 37,500/- & Above	Rs. 25,000/- & Above
		(ii) Company Audit		
		(a) Small Pvt. Ltd. Co. (Turnover up to Rs. 2 Crore)	Rs. 45,000/- & Above	Rs. 30,000/- & Above
		(b) Medium Size Pvt. Ltd. Co./ Public Ltd. Co.	Rs. 75,000/- & Above	Rs. 50,000/- & Above
		(c) Large Size Pvt. Ltd. Co./Public Ltd. Co.	See Note 1	See Note 1

	(iii) V.A.T. Audit	Rs. 22,500/- & Above	Rs. 15,000/- & Above
	(iv) Review of TDS Compliance	Rs. 22,500/- & Above	Rs. 15,000/- & Above
	(v) Transfer Pricing Audit	See Note 1	See Note 1
<b>VII)</b>	<b>INVESTIGATION, MANAGEMENT SERVICES OR SPECIAL ASSIGNMENTS</b>		
	Rate per day would depend on the complexity of the work and the number of days spent by each person		
	(a) Principal	Rs. 30,000/- & Above + per day charge	Rs. 20,000/- & Above + per day charge
	(b) Qualified Assistant	Rs. 15,000/- & Above + per day charge	Rs. 10,000/- & Above + per day charge
	(c) Semi Qualified Assistant	Rs. 7,500/- & Above + per day charge	Rs. 5,000/- & Above + per day charge
<b>VIII)</b>	<b>CERIFICATION WORK</b>		
	(a) Issuing Certificates under the Income Tax Act i.e. U/s 80IA/80IB/10 A/10B & other Certificates	See Note 1	See Note 1
	(b) Other Certificates For LIC/Passport/Credit Card/Etc.	Rs. 7,500/- & Above	Rs. 5,000/- & Above
	(c) Other Attestation (True Copy)	Rs. 1,500/- per form	Rs. 1,000/- per Form
	(d) Net worth Certificate for person going abroad	Rs. 1,5000/- & Above	Rs. 10,000/- & Above
<b>IX)</b>	<b>WEALTH TAX</b>		
	(a) Per statement	Rs. 15,000/- & Above	Rs. 10,000/- & Above
	(b) Statement & Filing Return	Rs. 20,000/- & Above	Rs. 15,000/- & Above
<b>X)</b>	<b>CONSULTATION &amp; ARBITRATION</b>		
	Rate per hour would depend on the complexity of the work and the number of hours agent by each person.		
	(a) Principal	Rs. 30,000/- & Above(initial fees) + additional fees @ Rs. 7,500/- & Above per hour	Rs. 20,000/- & Above(initial fees) + additional fees @ Rs. 5,000/- & Above per hour
	(b) Qualified Assistant	Rs. 5,300/- & Above per hour	Rs. 3,500/- & Above per hour
	(c) Semi Qualified Assistant	Rs. 2,300/- & Above per hour	Rs. 1,500/- & Above per hour
<b>XI)</b>	<b>NBFC/RBI MATTERS</b>		
	(a) NBFC Registration with RBI	See Note 1	See Note 1
	(b) Other Returns	Rs. 15,000/- & Above	Rs. 10,000/- & Above
<b>XII)</b>	<b>SERVICE TAX</b>		
	(a) Registration	Rs. 15,000/- & Above	Rs. 10,000/- & Above
	(b) Registration with Consultation	See Note 1	See Note 1
	(c) Tax Advisory & Consultation i.e. about value, taxability, classification etc.	See Note 1	See Note 1
	(d) Monthly Challan with Half Yearly Return	Rs. 15,000/- & Above + (Rs.3,000/- Per Month)	Rs. 10,000/- & Above + (Rs.2 ,000/- Per Month)
	(e) Quarterly Challan with Half Yearly Return	Rs. 15,000/- & Above + (Rs. 4,500/- Per Quarter)	Rs. 10,000/- & Above + (Rs.3 ,000/- Per Quarter)
	(f) Adjudication	Rs. 45,000/- & Above	Rs. 30,000/- & Above
	(g) Appeal & show cause notice drafting/ reply	Rs. 30,000/- & Above	Rs. 20,000/- & Above

