

Tax Audit Limit AY 2026-27



Profession

- Specified Profession
- Advocate
- Engineering
- Architecture
- Accountant
- CA
- Interior Decoration
- Film Artist

Profession

Not opted for 44ADA

Turnover

- Turnover Exceed 50 Lakh
- Turnover upto 50 Lakh

- Audit required
- Check profit limit

Profit

- Less than 50% of receipt
- more than or equal to 50%

- Audit required, if income > BEL in ANY PY
- No Audit

Opted for 44ADA

No Audit

Turnover

- Turnover exceed 1 crore (10 crore digital business)
- Turnover is below limits

- Audit required
- Check profit limit

Profit

- Never opted for 44AD
- Opted for 44AD in ANY PY

- Maintain books of account & Audit not required
- Profit above limits
- Profit is below limits

- No Audit
- Punishment clause attract

Audit required if income >BEL in ANY PY

Opted for 44AD

No Audit

Business

Eligibility for 44AD
1. Turnover upto 2 Crore (3 Crore for digital business)
2. Other than Commission, brokerage & Agency business

Digital Business
Where cash receipt/payment restricted upto 5% of total receipt/payment

Eligibility for 44ADA
1. Specified profession
2. Turnover upto 50 Lakh (75 Lakh for digital business)

Basic exemption Limit
New Regime = 4 Lakh
Old Regime = 2.5/3/5 lakh

44ADA

Not opted for 44ADA

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