|  |  |
| --- | --- |
| SQM – 3.2.1.9 | Intimation before undertaking the audit |
| Revision No.1 |
| Revision Date 27.07.2010 | Page 1 of 1 |

Process owner: Superintendent (Audit) or other person

Norm: Give minimum 15 days advance intimation

Resource required: Tax Assistant

Under the EA 2000 procedure, no Audit team can visit the assessee without an approved tour programme. The intimation letter itself shall contain a statement to the effect that the audit shall be conducted any day after the lapse of 15 days from the issue of letter.

