

SQM – 3.2.1.9	<b>Intimation before undertaking the audit</b>
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.

