

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

**RAIPUR BRANCH OF CIRC**

Sl. No.	Particulars	Rate
<b>I.</b>	<b>ADVISING ON DRAFTING OF DEEDS/ AGREEMENTS</b>	
	Partnership Deed	Rs. 3,500/- & Above
<b>II.</b>	<b>INCOME TAX</b>	
	<b><i>A. Filing of Return of Income</i></b>	
	I) For Individuals / HUFs etc.	
	(a) Filing of Return of Income With Salary/Other Sources/Share of Profit.	Rs. 2,000/- & Above
	(b) Filing of Return of Income with detailed Capital Gain working	
	i) Less than 10 Transactions (For Shares & Securities)	Rs. 3,000/- & Above
	ii) More than 10 Transactions (For Shares & Securities)	Rs. 5,000/- & Above
	(c) Filing of Return of Income for Capital Gains on Immovable property	Rs. 10,000/- & Above
	(d) Filing of Return of Income with Preparation of Bank Summary, Capital A/c & Balance Sheet.	Rs. 3,500/- & Above
	II) (a) Partnership Firms/Sole Proprietor with Advisory services	Rs. 4,000/- & Above
	(b) Minor's I. T. Statement	Rs. 2,000/- & Above
	(c) Private Ltd. Company:	
	i) Active	Rs. 7,500/- & Above

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	<b>B. Filing of Forms Etc.</b>	
	(a) Filing of TDS/TCS Return (per Form)	<b>(Quarterly Fees)</b>
	i) With 5 or less Entries	Rs.1,000/- & Above
	ii) With more than 5 Entries	Rs.2,500/- & Above
	(b) Filing Form No. 15 -H /G(per Set)	Rs. 1,000/- & Above
	(c) Form No. 49-A/ 49-B	Rs. 1,000/- & Above
	<b>C. Certificate</b>	
	Obtaining Certificate from Income Tax Department	Rs. 4,000/- & Above
	<b>D. Filing of Appeal Etc.</b>	
	(a) First Appeal.	
	Preparation of Statement of Facts, Grounds of Appeal, Etc.	Rs. 10,000/- & Above
	(b) Second Appeal (Tribunal)	Rs. 20,000/- & Above
	<b>E. Assessments Etc.</b>	
	(a) Attending Scrutiny Assessment/ Appeal	
	i) Corporate	Rs. 20,000/-
	ii) Non Corporate	Rs. 10,000/- & Above
	(b) Attending before other Authorities	
	(c) Income Tax Survey	Rs. 25,000/- & above
<b>III.</b>	<b>COMPANY LAW and LLP WORK</b>	
	(a) Filing Application for Name Approval	Rs. 2,000/- & Above
	(b) Incorporation of a Private Limited Company/LLP	Rs. 15,000/- & Above

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	(c) Incorporation of a Public Limited Company	Rs. 25,000/- & Above
	(d) Certification (per Certificate)	Rs. 3,000/- & Above
	(e) Filing Annual Return Etc.	Rs. 3,000/- & Above per form
	(f) Filing Other Forms Like: F -32, 18, 2 etc.	Rs. 2000/- & Above per form
	(g) Increase in Authourised Capital Filing F-5, F-23, preparation of revised Memorandum of Association/Article of Association/LLP Agreement	Rs. 7,500/- & Above
	(h) DPIN/DIN per Application	Rs. 1000/- & Above
<b>IV.</b>	<b>AUDIT and OTHER ASSIGNMENTS</b>	
	Subject to minimum indicative Fees as under:	
	(i) Tax Audit	Rs. 12,500/- & Above
	(ii) Company Audit	
	(a) Small Pvt. Ltd. Co. (Turnover up to Rs. 1 Crore)	Rs. 15,000/- & Above
	(b) Medium Size Pvt. Ltd. Co. (Turnover between Rs. 1 to 10 Crore)	Rs. 25,000/- & Above
	(iii) V.A.T. Audit	Rs. 10,000/- & Above
<b>V.</b>	<b>CERTIFICATION WORK</b>	
	(a) Other Certificates	
	For LIC/ Passports/ Credit Cards/ Etc.	Rs. 2500/- & Above
	(b) Other Attestation (True Copy)	Rs. 1000/- per form
	(c) Networth Certificate for person going abroad	Rs. 5,000/- & above
<b>VI.</b>	<b>WEALTH TAX</b>	
	(a) Statement & Filing Return	Rs. 7500/- & Above

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<b>VII.</b>	<b>SERVICE TAX</b>	
	(a) Registration	Rs. 5,000/- & Above
	(b) Quarterly Challan with Half Yearly Return	Rs. 5,000 & Above + (Rs. 1500/- Per Quarter)

**Notes :**

1. Fees to be charged depending on the complexity and the time spent on the particular assignment.
2. The above recommended minimum scale of fees is as recommended by the CCBCAF&SMP Committee of ICAI and duly considered by the Council.
3. The aforesaid table states recommendatory minimum scale of fees worked out by taking into account average time required to complete such assignments. However, members are free to charge varying rates depending upon the nature and complexity of assignment and time involved in completing the same.
4. Office time spent in travelling & out-of-pocket expenses would be chargeable. The Committee issues for general information the above recommended scale of fees which it considers reasonable under present conditions. It will be appreciated that the actual fees charged in individual cases will be a matter of agreement between the member and the client.
5. Service Tax should be collected separately wherever applicable.
6. The Committee also recommends that the bill for each service should be raised separately and immediately after the services are rendered.
7. Member should ensure that his fee is received within a week, from the date of rendering services.