

TAXATION AUDITS QUALITY REVIEW BOARD

COMPOSITION OF TAXATION AUDITS QUALITY REVIEW BOARD (2025-26):

Members

CA. (Dr.) Anuj Goyal, Chairman
CA. Pankaj Shah, Vice-Chairman
CA. Vishal Doshi
CA. Purushottamlal Khandelwal
CA. Umesh Ramnarayan Sharma
CA. Dayaniwas Sharma
CA. Sridhar Muppala
CA. Sanjay Kumar Agarwal
CA. Hans Raj Chugh
Justice (Former) Shashi Kant Gupta, Government Nominee

Secretariat

CA. Shrutika Oberoi, Secretary
CA. Divya Mongia
CA. Ali Abid
CA. Hani Jain
CA. Priyanka Gupta
CA. Dharmendra Sinha
CA. Umakant
CA. Akansha Aggarwal
CA. Nancy Garg
CA. Abhay Prakash Singh
CA. Sapna
Ms. Nandita Banerjee
Ms. Kajal Gautam
Mr. Aman Negi

Initiatives towards Partner in Nation Building -

- Taxation Audits Quality Review Board was constituted in the year 2018-19. The reviews carried out by the Board ensures that the members exercise greater diligence while certifying the various reports prescribed under direct and indirect taxation and in the long run would improve the overall reporting and certification done by them.

- Conduct of 3 Tier Review
 - 1 Review by **Technical Reviewers**
 - 2 Review by **Taxation Audits Quality Review Groups**
 - 3 Review by **Taxation Audits Quality Review Board**

- **123 reports have been selected** for review during the year 2024-25 **out of which 23** were those to whom advisories were already issued up to 31st March 2023 and **1000 reports have been selected** for review during the year 2025-26, based on the review:
 - Advisories being issued to Members for compliance.
 - Suggestions have been identified for changes in the e-filing utility of the Tax Audit Report and conveyed to Direct Taxes Committee of ICAI to be forwarded to CBDT for appropriate action at their end.
 - Identified commonly found irregularities for creating awareness amongst the members.

The steps taken are expected to improvise the quality of tax audit conducted by the members.

During the Council Year 2025–26, the Board has reviewed approximately **200 reports** to date, marking the highest number of review reports since the Board’s inception. For comparison, the number of reports reviewed in the preceding Council Years was as follows:

- Council Years 2024–25: **71 reports**
- Council Years 2023–24: **91 reports**
- Council Years 2022–23: **80 reports**

Major Achievements/Milestones of the Committee/Department for the year 2024-25 (In bullets)

- **TAQRB Web Portal: Driving Automation & Efficiency**- To enhance operational efficiency and streamline processes, the Board has developed a web portal (taqrb.icai.org). This portal serves as a centralized repository for TAQRB reports, minutes, and case follow-ups, ensuring seamless documentation and accessibility. Moreover, the system automates key workflows across various levels (TR, TAQRG, and TAQRB), including case allocation, report submissions, and real-time tracking of progress. By integrating automation, the portal enhances transparency, improves coordination, and accelerates decision-making, reinforcing TAQRB's commitment to efficiency and digital transformation.



- **Training Program for Technical Reviewers** - The Training Programme for Technical Reviewers was organized from 01st to 3rd August, 2025 at SCOPE Complex, Lodhi Road, New Delhi. During the Program, various sessions on tax audit were conducted, the role of the Technical Reviewers, briefing of the web portal of TAQRB and checklist for review of Tax Audit report have been explained to the Technical Reviewers. Many queries raised by the Technical Reviewers during the programme were duly addressed. The said programme was a grand success.



- Organized 12 seminars / workshops with the various Branches of ICAI for spreading awareness on the importance of conducting qualitative tax audits.
- Following webinars were organized on 'Understanding Practical Issues in Tax Audit -Practical Aspects of Tax Audit under Income-tax Act, 1961-
 1. **Webinar on “Changes and Issues in Tax Audit”** was organised on 16.09.2025. CA. Pankaj Saraogi was the guest speaker, delivered an insightful session on recent developments and practical challenges in tax audit. The webinar was attended by approximately **2,000 participants**, making it a notable success.
 2. **Webinar on “Changes in Business Income & Key Provisions on Exemptions w.r.t. Tax Audit”** was organised on 24.12.2025. CA. (Dr.) Girish Ahuja was the guest speaker, delivered an insightful session on recent developments and practical challenges in tax audit.

Seminars / Workshops

S No.	Title
1.	Seminar on “Tax Audit” was organized by TAQRB and hosted by CIRC of ICAI on 18.04.2025
2.	Seminar on “Tax Audit of NGO/Trust and Non-Corporate Entities” was organized by TAQRB and hosted by Darbhanga Branch of CIRC of ICAI on 26.04.2025
3.	Seminar on “GST Compliance in Tax Audit & Issues in Charitable Trust & NGO w.r.t. Tax Audit” was organized by TAQRB and hosted by Jamshedpur Branch of CIRC of ICAI on 31.05.2025

4.	Seminar on “Tax Audit of NGO/TRUST & Non-Corporate Entities” was organized by TAQRB and hosted by Muzaffarpur Branch of CIRC of ICAI on 26.07.2025
5.	Half Day Seminar on “Presumptive Taxation & Issue in Tax Audit” was organized by TAQRB and hosted by Lucknow Branch of CIRC of ICAI on 29.07.2025
6.	Full Day Seminar on “Tax Audit” was organized by TAQRB and hosted by Prayagraj Branch of CIRC of ICAI on 17.08.2025
7.	Seminar on “Commonly Found Errors in Tax Audit Report” was organized by TAQRB and hosted by Ahmedabad Branch of WIRC of ICAI on 06.09.2025
8.	Seminar on “Tax Audit - 2025” was organized by TAQRB and hosted by Tirupati Branch of SIRC of ICAI on 23.09.2025
9.	Seminar on “Taxation Audits with AI Audit” was organized by TAQRB and hosted by Agra Branch of CIRC of ICAI on 04.10.2025
10.	Half day Seminar on “Tax Audit” was organized by TAQRB and hosted by Raipur Branch of CIRC of ICAI on 04.10.2025
11.	Seminar on “Tax Audit” was organized by TAQRB and hosted by Ranchi Branch of CIRC of ICAI on 12.10.2025
12.	Seminar on “Tax Audit” was organized by TAQRB and hosted by Jammu & Kashmir Branch of NIRC of ICAI on 14.10.2025

Participation in World Forum of Accountants (WOFA 2.0) event from 30th January, 2025 to 1st February, 2026 through ICAI pavilion.



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Members of the 26th Council of ICAI