

महानिदेशक लेखापरीक्षा
का कार्यालय (केन्द्रीय), कोलकाता
शाखा कार्यालय : गुवाहाटी,
मैदामगाँव, बेलतला, गुवाहाटी-781029



OFFICE OF THE DIRECTOR GENERAL
OF AUDIT (CENTRAL), KOLKATA
BRANCH OFFICE: GUWAHATI
MAIDAMGAON, BELTOLA,
GUWAHATI - 781029

Email: saoghyitra.kol.pdac@cag.gov.in

No.ITRA/GHY/Audit Programme/02/2025-26/492

Date: 25.02.2026

Revised Audit Tour Programme for the 4th Quarter of 2025-26 in respect of field party AP-01 of ITRA								
Name & Designation		1. Shri Prafulla Beck, SAO (WBKLV401 0171) 2. Shri Jitendra Tiwari, AAO (WBKLV401 1237) 3. Shri Mahesh Kumar, AAO (WBKLV401 1072)						
Program Details	PCIT	Name of the Unit	No. of days	Period of Audit		Years to be audited	Remarks	
	Shillong	AO-DDO, O/o the PCIT Shillong	2	12-01-2026	14-01-2026	2023-25	Non-assessment	
		JCIT Range, Shillong	2	15-01-2026	16-01-2026	2024-25	Non-assessment	
	Guwahati	Transit to Dimapur from Guwahati on 18.01.2026.						
		Ward-1, Dimapur	11	19-01-2026	03-02-2026	2024-25	Assessment	
		Ward-2, Dimapur	8	04-02-2026	13-02-2026	2024-25	Assessment	
	Shillong	Transit from Dimapur to Guwahati on 14.02.2026. Transit from Guwahati to Agartala on 15.02.2026.						
		Ward-1, Agartala	9	16-02-2026	26-02-2026	2024-25	Assessment	
		Ward- Udaipur	8	27-02-2026	11-03-2026	2024-25	Assessment	
		CIT(TDS)	ITO(TDS), Ward- Agartala	2	12-03-2026	13-03-2026	2024-25	Non-assessment

1. Shri Mahesh Kumar, AAO and Shri Jitendra Tiwari, AAO are given transit to Guwahati on 27.01.2026 to appear for the RAE examination at Guwahati. They are given return transit to Dimapur on 29.01.2026.

2. Shri Jitendra Tiwari, AAO is given transit from Udaipur to Guwahati on 28.02.2026 to attend the on-site training programme at RCB&KI, Shillong w.e.f. 02.03.2026 to 10.04.2026.

3. Any Official taking leave is to endorse a copy of sanctioned leave to ITRA(HQ) for record.

Standing Instructions: -

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Part A

- (i) Field party is instructed to comply with the instructions issued vide Office Order No.RA/ITRA(Co-Ordn.)/SAI TO OIOS/181/2022-23/160-64 dated 09.05.2023.
- (ii) In addition to compliance audit, the party may assist the Subject Specific Compliance Audit//PAs teams in collection of information and other works as requested by the SSCA/PAs teams.
- (iii) Audit Parties stationed at a distance of up to 100 Km from Head Quarter are to return to Head Quarters on weekends in line with HQ Circular No. Office Order(Entitlements) No. 963 dated 14.11.2025.
- (iv) Party must collect jurisdiction and unit merger list from Headquarter.
- (v) Team head of party must intimate headquarter the period of Audit along with Format for Planning Audit Procedure within two days of commencement of audit.
- (vi) Party must collect updated outstanding list of Auditee Unit from HQ.
- (vii) HOP of the party has to submit a review report of the Outstanding Observations along with the draft LAR.

Part B

A) Conduct of audit and submission of LAR through OIOS:

I. Attachment with observation-

ITR (if return filed), Assessment order and Computation, Tax Audit Report (if submitted), Accounts - PL and BS with all schedules (if applicable).

II. Each observation should be prefixed by the following table:

1	Title/Subject of the AM/Observation	
2	Name of the assessee	
3	PAN of the assessee	
4	Status of the assessee	
5	Assessment Year	
6	Date of filing return	
7	Returned Income(Rs.)	
8	Date of assessment	
9	Assessed u/s	
10	Assessed Income(Rs.)	
11	Observation u/s	
12	Tax effect/Money Value(Rs.)	
13	Appeal status	
14	Internal Audit Status	

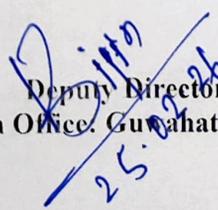
- III. The heading of audit para should only be heading itself without tax effect etc. (example- Incorrect computation of business income/Application of incorrect rate of tax/Undercharge of interest....)
- IV. All the documents like asst. order, computation, ITR, TAR if applicable, in respect of cases selected (including other cases like rectification, appeal etc) for detailed audit, **where there is no observation**, are to be uploaded **through KMS only. Also, the folder name of the assessee in KMS must start with PAN of that assessee.**
- V. Attachment with main LAR-
- As Key Documents: Entry and exit conference, Code of Ethics etc.
 - As General: Draft LAR (after completion of audit draft LAR is to be generated and attached)

B) Submission of physical LAR:

- I. All paras are to be accompanied with the printed KDs (In case of ITR only relevant page(s), not the entire ITR) in the physical LAR sent to the HQ.
- II. All observations are to be linked with KDs specifically page-wise (not range of pages) in physical LAR folder.

C) Extension of audit period:

- I. Extension is to be applied for in OIOS only. The following data are to be mentioned mandatorily in the application in OIOS on the basis of which extension will be considered.
 - a) **No. of cases to be Desk Reviewed**
 - b) **No. of cases provided by the Department**
 - c) **No. of Desk Review completed**
 - d) **No. of cases selected for Detailed Audit**
 - e) **No. of Detailed Audit Toolkit completed/filled**
 - f) **No. of Detailed Audit completed**
 - g) **No. of cases where uploading of KDs through KMS completed**
 - h) **No. of Audit Memo issued**


Deputy Director
Branch Office, Guwahati

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No.ITRA/GHY/Audit Programme/02/2025-26/461

Date: 11.02.2025

Revised Audit Tour Programme for the 4th Quarter of 2025-26 in respect of field party AP-02 of ITRA								
Name & Designation		1. Shri Kumar Shakti Sharan (WBKLV401 0744) upto 11.02.2026 2. Shri Abhishek Pratap, AAO (WBKLV401 1378) 3. Shri Ranjeet Kumar, Sr. Ar. (WBKLV401 1052)						
Program Details	PCIT	Name of the Unit	No. of days	Period of Audit		Years to be audited	Remarks	
	Shillong	Transit to Silchar from Guwahati on 04.01.2026.						
			Circle, Silchar	14	05-01-2026	23-01-2026	2024-25	Assessment
		Ward-1, Silchar	14	27-01-2026	13-02-2026	2024-25	Assessment	
	CIT TDS	ITO (TDS) Ward- Silchar	3	16-02-2026	18-02-2026	2024-25	Non-assessment	
	Shillong	JCIT Range, Silchar	2	19-02-2026	20-02-2026	2024-25	Non-assessment	
		Ward- Karimganj	7	23-02-2026	03-03-2026	2024-25	Assessment	
Ward- Dharmanagar		7	05-03-2026	13-03-2026	2024-25	Assessment		

*Shri Kumar Shakti Sharan, SAO is given transit from Silchar to Guwahati on 12.02.2026, as his release from Branch Office, Guwahati to Main Office, Kolkata is scheduled for 13.02.2026. Shri Abhishek Pratap, AAO will be the HOP till the posting of another SAO to the Field Party.

**Any Official taking leave is to endorse a copy of sanctioned leave to ITRA(HQ) for record.

Standing Instructions: -

Part A

- (i) Field party is instructed to comply with the instructions issued vide Office Order No.RA/ITRA(Co-Ordn.)/SAI TO OIOS/181/2022-23/160-64 dated 09.05.2023.
- (ii) In addition to compliance audit, the party may assist the Subject Specific Compliance Audit//PAs teams in collection of information and other works as requested by the SSCA/PAs teams.
- (iii) Audit Parties stationed at a distance of up to 100 Km from Head Quarter are to return to Head Quarters on weekends in line with HQ Circular No. Office Order(Entitlements) No. 963 dated 14.11.2025.
- (iv) Party must collect jurisdiction and unit merger list from Headquarter.
- (v) Team head of party must intimate headquarter the period of Audit along with Format for Planning Audit Procedure within two days of commencement of audit.
- (vi) Party must collect updated outstanding list of Auditee Unit from HQ.
- (vii) HOP of the party has to submit a review report of the Outstanding Observations along with the draft LAR.

Part B

A) Conduct of audit and submission of LAR through OIOS:

I. Attachment with observation-

ITR (if return filed), Assessment order and Computation, Tax Audit Report (if submitted), Accounts - PL and BS with all schedules (if applicable).

II. Each observation should be prefixed by the following table:

1	Title/Subject of the AM/Observation	
2	Name of the assessee	
3	PAN of the assessee	
4	Status of the assessee	
5	Assessment Year	
6	Date of filing return	
7	Returned Income(Rs.)	
8	Date of assessment	
9	Assessed u/s	
10	Assessed Income(Rs.)	
11	Observation u/s	
12	Tax effect/Money Value(Rs.)	
13	Appeal status	
14	Internal Audit Status	

- III. The heading of audit para should only be heading itself without tax effect etc. (example- Incorrect computation of business income/Application of incorrect rate of tax/Undercharge of interest....)
- IV. All the documents like asst. order, computation, ITR, TAR if applicable, in respect of cases selected (including other cases like rectification, appeal etc) for detailed audit, **where there is no observation**, are to be **uploaded through KMS only. Also, the folder name of the assessee in KMS must start with PAN of that assessee.**
- V. Attachment with main LAR-
- As Key Documents: Entry and exit conference, Code of Ethics etc.
- As General: Draft LAR (after completion of audit draft LAR is to be generated and attached)

B) Submission of physical LAR:

- I. All paras are to be accompanied with the printed KDs (In case of ITR only relevant page(s), not the entire ITR) in the physical LAR sent to the HQ.
- II. All observations are to be linked with KDs specifically page-wise (not range of pages) in physical LAR folder.

C) Extension of audit period:

- I. Extension is to be applied for in OIOS only. The following data are to be mentioned mandatorily in the application in OIOS on the basis of which extension will be considered.
- a) **No. of cases to be Desk Reviewed**
 - b) **No. of cases provided by the Department**
 - c) **No. of Desk Review completed**
 - d) **No. of cases selected for Detailed Audit**
 - e) **No. of Detailed Audit Toolkit completed/filled**
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इसे उप-निदेशक के अनुमोदन से जारी किया जाता है।

**Deputy Director
Branch Office: Guwahati**

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No.ITRA/GHY/Audit Programme/02/2025-26/491		Date: 25.02.2026					
Revised Audit Tour Programme for the 4th Quarter of 2025-26 in respect of field party AP-03 of ITRA							
Name & Designation		1. Shri Rakesh Kumar Giri, SAO (WBKLV401 0743) 2. Shri Ratan Sutar, AAO (WBKLV401 0866) upto 03.02.2026. 3. Shri Amit Kumar, AAO (WBKLV401 0948) w.e.f. 13.02.2026.					
Program Details	PCIT	Name of the Unit	No. of days	Period of Audit		Years to be audited	Remarks
		ITO, Ward 1(2), Guwahati	11	09-01-2026	23-01-2026	2024-25	Assessment
	Guwahati	The FP is given verification work pertaining to checking of LARs for any recovery reported at ITRA(HQ) w.e.f. 17.02.2026 to 20.02.2026.					
		Tax Recovery Officer, Guwahati	3	23-02-2026	25-02-2026	2024-25	Non Assessment
		Duty at ITRA(HQ) from 26.02.2026 to 27.02.2026.					
		Transit to Tinsukia from Guwahati on 01.03.2026.					
	Shillong	ITO Ward, Tinsukia	9	02-03-2026	13-03-2026	2024-25	Assessment
	CIT(TDS)	ITO (TDS) Ward Tinsukia	2	16-03-2026	17-03-2026	2024-25	Non Assessment
		Transit to Sibsagar from Tinsukia on 18.03.2026.					
	Guwahati	ITO Ward, Sivasagar	7	19-03-2026	27-03-2026	2024-25	Assessment

1. Shri Rakesh Kumar Giri, SAO was on leave from 27.01.2026 to 06.02.2026 and Shri Ratan Sutar, AAO attended an on-site training programme at Shillong from 28.01.2026 to 30.01.2026. In view of this, the Field Party was suspended w.e.f. 27.01.2026 to 15.02.2026. Further, the Field Party could not initiate the audit of Pr.CCIT, NER on 16.02.2026, as the said unit requested for deferrment and proposed rescheduling the audit for 2nd week of April.

2. As per the email received from JCIT Range-2, Guwahati, the audit of Range 2, Guwahati which was scheduled from 26.02.2026 to 27.02.2026, has been deferred until further notice.

3. Any Official taking leave is to endorse a copy of sanctioned leave to ITRA(HQ) for record.

Standing Instructions: -

Part A

- (i) Field party is instructed to comply with the instructions issued vide Office Order No.RA/ITRA(Co-Ordn.)/SAI TO OIOS/181/2022-23/160-64 dated 09.05.2023.
- (ii) In addition to compliance audit, the party may assist the Subject Specific Compliance Audit//PAs teams in collection of information and other works as requested by the SSCA/PAs teams.
- (iii) Audit Parties stationed at a distance of up to 100 Km from Head Quarter are to return to Head Quarters on weekends in line with HQ Circular No. Office Order(Entitlements) No. 963 dated 14.11.2025.
- (iv) Party must collect jurisdiction and unit merger list from Headquarter.
- (v) Team head of party must intimate headquarter the period of Audit along with Format for Planning Audit Procedure within two days of commencement of audit.
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- (vii) HOP of the party has to submit a review report of the Outstanding Observations along with the draft LAR.

Part B

A) Conduct of audit and submission of LAR through OIOS:

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- III. The heading of audit para should only be heading itself without tax effect etc. (example- Incorrect computation of business income/Application of incorrect rate of tax/Undercharge of interest....)
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B) Submission of physical LAR:

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 - g) No. of cases where uploading of KDs through KMS completed
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Deputy Director
Branch Office: Guwahati

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No.ITRA/GHY/Audit Programme/02/2025-26/ 463							Date: 11.02.2026	
Revised Audit Tour Programme for the 4th Quarter of 2025-26 in respect of field party AP-04 of ITRA								
Name & Designation		1. Shri Ravi Prakash, SAO (WBKLV401 0721) 2. Shri Vikash Kumar, Asst. Supv. (WBKLV401 0886)						
Program Details	PCIT	Name of the Unit	No. of days	Period of Audit		Years to be audited	Remarks	
	Guwahati	JCIT Range-1, Guwahati		2	01-01-2026	02-01-2026	2024-25	Non-assessment
		Transit to Dhubri from Guwahati on 04.01.2026.						
		Ward- Dhubri		9	05-01-2026	16-01-2026	2024-25	Assessment
		Ward- Bongaigaon		9	19-01-2026	30-01-2026	2024-25	Assessment
	CIT TDS	ITO(TDS) Ward Bongaigaon		2	02-02-2026	03-02-2026	2024-25	Non-assessment
	Guwahati	Ward- Goalpara		8	04-02-2026	13-02-2026	2024-25	Assessment
		Ward- Barpeta Road		8	16-02-2026	25-02-2026	2024-25	Assessment
	CIT TDS	O/o the CIT(TDS), Guwahati		2	26-02-2026	27-02-2026	2024-25	Non-assessment
	Guwahati	Transit to Jorhat from Guwahati on 01.03.2026.						
		Ward-1, Jorhat		7	02-03-2026	11-03-2026	2024-25	Assessment
		Ward- Golaghat		7	12-03-2026	20-03-2026	2024-25	Assessment

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Standing Instructions: -**Part A**

- (i) Field party is instructed to comply with the instructions issued vide Office Order No.RA/ITRA(Co-Ordn.)/SAI TO OIOS/181/2022-23/160-64 dated 09.05.2023.
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- (v) Team head of party must intimate headquarter the period of Audit along with Format for Planning Audit Procedure within two days of commencement of audit.
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- (vii) HOP of the party has to submit a review report of the Outstanding Observations along with the draft LAR.

Part B

A) Conduct of audit and submission of LAR through OIOS:

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B) Submission of physical LAR:

- I. All paras are to be accompanied with the printed KDs (In case of ITR only relevant page(s), not the entire ITR) in the physical LAR sent to the HQ.
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C) Extension of audit period:

- I. Extension is to be applied for in OIOS only. The following data are to be mentioned mandatorily in the application in OIOS on the basis of which extension will be considered.

- a) **No. of cases to be Desk Reviewed**
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- g) **No. of cases where uploading of KDs through KMS completed**
- h) **No. of Audit Memo issued**


Deputy Director
Branch Office: Guwahati

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Email: saoghyitra.kol.pdac@cag.gov.in

No.ITRA/GHY/Audit Programme/02/2025-26/ 475

Date: 23.02.2026

Revised Audit Tour Programme for the 4th Quarter of 2025-26 in r/o field party AP-05 of ITRA							
Name & Designation		1. Shri Arunjay Kumar Anand, SAO (WBKLV401 0734) 2. Shri Amit Kumar- I, SAO (WBKLV401 0747) upto 13.02.2026. 3. Shri Ratan Sutar, AAO (WBKLV401 0866) 4. Shri Suvendhu Mandal, AAO (WBKLV401 0843)					
Program Details	PCIT	Name of the Unit	No. of days	Period of Audit		Years to be audited	Remarks
	Shillong	AC/DCIT Circle, Shillong	13	04-02-2026	20-02-2026	2024-25	Assessment
	Pr. CCIT, NER	PA on Enhancing Ease of Doing Business (EoDB) for Income Taxpayers in India w.e.f. 23.02.2026.					

1. Shri Amit Kumar, SAO is posted to the FP-05 till 13.02.2026. Thereafter, he is to continue with the work related to EoDB and Grievance Redressal at ITRA(HQ).
2. Shri Amit Kumar-I, SAO stands released from Branch Office, Guwahati on 20.02.2026 (A/N).
3. Shri Suvendhu Mandal, AAO will join FP_05 after expiry of his earned leave from 09.02.2026 to 13.03.2026.
4. Any Official taking leave is to endorse a copy of sanctioned leave to ITRA(HQ) for record.

Standing Instructions: -**Part A**

- (i) Field party is instructed to comply with the instructions issued vide Office Order No.RA/ITRA(Co-Ordn.)/SAI TO OIOS/181/2022-23/160-64 dated 09.05.2023.
- (ii) In addition to compliance audit, the party may assist the Subject Specific Compliance Audit//PAs teams in collection of information and other works as requested by the SSCA/PAs teams.
- (iii) Audit Parties stationed at a distance of up to 100 Km from Head Quarter are to return to Head Quarters on weekends in line with HQ Circular No. Office Order(Entitlements) No. 963 dated 14.11.2025.
- (iv) Party must collect jurisdiction and unit merger list from Headquarter.
- (v) Team head of party must intimate headquarter the period of Audit along with Format for Planning Audit Procedure within two days of commencement of audit.
- (vi) Party must collect updated outstanding list of Auditee Unit from HQ.
- (vii) HOP of the party has to submit a review report of the Outstanding Observations along with the draft LAR.

Part B

A) Conduct of audit and submission of LAR through OIOS:

I. Attachment with observation-

ITR (if return filed), Assessment order and Computation, Tax Audit Report (if submitted), Accounts - PL and BS with all schedules (if applicable).

II. Each observation should be prefixed by the following table:

1	Title/Subject of the AM/Observation	
2	Name of the assessee	
3	PAN of the assessee	
4	Status of the assessee	
5	Assessment Year	
6	Date of filing return	
7	Returned Income(Rs.)	
8	Date of assessment	
9	Assessed u/s	
10	Assessed Income(Rs.)	
11	Observation u/s	
12	Tax effect/Money Value(Rs.)	
13	Appeal status	
14	Internal Audit Status	

- III. The heading of audit para should only be heading itself without tax effect etc. (example- Incorrect computation of business income/Application of incorrect rate of tax/Undercharge of interest....)
- IV. All the documents like asst. order, computation, ITR, TAR if applicable, in respect of cases selected (including other cases like rectification, appeal etc) for detailed audit, **where there is no observation**, are to be **uploaded through KMS only. Also, the folder name of the assessee in KMS must start with PAN of that assessee.**
- V. Attachment with main LAR-
- As Key Documents: Entry and exit conference, Code of Ethics etc.
 - As General: Draft LAR (after completion of audit draft LAR is to be generated and attached)

B) Submission of physical LAR:

- I. All paras are to be accompanied with the printed KDs (In case of ITR only relevant page(s), not the entire ITR) in the physical LAR sent to the HQ.
- II. All observations are to be linked with KDs specifically page-wise (not range of pages) in physical LAR folder.

C) Extension of audit period:

- I. Extension is to be applied for in OIOS only. The following data are to be mentioned mandatorily in the application in OIOS on the basis of which extension will be considered.
 - a) **No. of cases to be Desk Reviewed**
 - b) **No. of cases provided by the Department**
 - c) **No. of Desk Review completed**
 - d) **No. of cases selected for Detailed Audit**
 - e) **No. of Detailed Audit Toolkit completed/filled**
 - f) **No. of Detailed Audit completed**
 - g) **No. of cases where uploading of KDs through KMS completed**
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Deputy Director
Branch Office: Guwahati

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महानिदेशक लेखापरीक्षा
का कार्यालय (केन्द्रीय), कोलकाता
शाखा कार्यालय : गुवाहाटी, मैदामगाँव,
बेलतला, गुवाहाटी-781029



OFFICE OF THE DIRECTOR GENERAL
OF AUDIT (CENTRAL), KOLKATA
BRANCH OFFICE: GUWAHATI
MAIDAMGAON, BELTOLA,
GUWAHATI - 781029

Email: saoghyitra.kol.pdac@cag.gov.in

No.ITRA/GHY/Audit Programme/02/2025-26/ 464

Date: 12.02.2025

Revised Audit Tour Programme for the 4th Quarter of 2025-26 in r/o field party AP-06 of ITRA							
Name & Designation		1. Shri Shubhajit Sen, SAO (WBKLV401 0119) 2. Shri T. L. Haokip, AAO (WBKLV401 1115) 3. Shri Santanu Goswami, Ar. (WBKLV401 1445)					
PCIT	Name of the Unit	No. of days	Period of Audit		Years to be audited	Remarks	
Transit to Tezpur from Guwahati on 04.01.2026.							
Guwahati	Ward, Tezpur	10	05-01-2026	19-01-2026	2024-25	Non-assessment	
CIT(TDS)	ITO(TDS) Ward, Tezpur	2	20-01-2026	21-01-2026	2024-25	Assessment	
Transit to North Lakhimpur from Tezpur on 22.01.2026.							
Guwahati	Ward, North Lakhimpur	17	23-01-2026	17-02-2026	2024-25	Assessment	
CIT(TDS)	ITO(TDS) Ward, Itanagar	3	18-02-2026	20-02-2026	2024-25	Non-assessment	
Transit from Itanagar to Digboi on 21.02.2026.							
Shillong	Ward-1, Digboi	7	23-02-2026	03-03-2026	2024-25	Assessment	
	Ward-1, Duliajan	7	05-03-2026	13-03-2026	2024-25	Assessment	
	Range-1, Dibrugarh	2	16-03-2026	17-03-2026	2024-25	Non-assessment	
	ITO(TDS) Ward, Dibrugarh	3	18-03-2026	20-03-2026	2024-25	Non-assessment	

*Any Official taking leave is to endorse a copy of sanctioned leave to ITRA(HQ) for record.

Standing Instructions:-**Part A**

- (i) Field party is instructed to comply with the instructions issued vide Office Order No.RA/ITRA(Co-Ordn.)/SAI TO OIOS/181/2022-23/160-64 dated 09.05.2023.
- (ii) In addition to compliance audit, the party may assist the Subject Specific Compliance Audit//PAs teams in collection of information and other works as requested by the SSCA/PAs teams.
- (iii) Audit Parties stationed at a distance of up to 100 Km from Head Quarter are to return to Head Quarters on weekends in line with HQ Circular No. Office Order(Entitlements) No. 963 dated 14.11.2025.
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