

MINIMUM SCALE OF FEES FOR PROFESSIONAL ASSIGNMENTS

I) DEEDS/ AGREEMENTS

Professional Fees Scale

(a) i) Partnership Deed ii) Partnership Deed (With consultation & Tax Planning)	Rs.6,000/- & Above Rs.10,000/- & Above
(b) Filing of Form with ROF	Rs. 2,500/- Per Form
(c) Supplementary Partnership Deed	Rs. 2,500/- & Above
(d) Modification in the Deed	Rs. 2,500/- & Above
(e) Leave & Licence Agreement i) Drafting ii) Registration& Modification	Rs. 5,000/- & Above Rs. 2,500/- & Above
(f) Gift Deed: i) for Movable Properties ii) for Immovable Properties	Rs. 5,000/- & Above Rs. 15,000/- & Above
(g) Trust Declaration Deed	Rs. 10,000/- & Above
(h) Drafting of Will (In English): i) Simple ii) With Trust Planning	Rs. 10,000/- & Above Rs. 15,000/- & Above
(i) Agreement to Sell i) Agreement to Sell, Society formalities etc ii) Only Agreement to Sell	Rs. 20,000/- & Above Rs. 10,000/- & Above
(j) Documentation i) Power of Attorney: Specific ii) Power of Attorney: General iii) Indemnity Bond- Affidavit iv) HUF- Partition Deed	Rs.7,500/- & Above Rs.7,500/- & Above Rs.5,000/- & Above Rs.10,000/- & Above

II) INCOME TAX WORKS

A. Filing of Return of Income

I) For Individuals / HUFs etc.

(a) Filing of Return of Income With Salary/Other Sources/Share of Profit	Rs. 3,000/- & Above
(b) Filing of Return of Income With detailed Capital Gain working i) Less than 10 Transactions ii) More than 10 Transactions	Rs. 5,000/- & Above Rs. 8,000/- & Above
(c) Filing of Return of Income With Preparation of Bank Summary, Capital A/c and Balance Sheet	Rs. 5,000/- & Above
(d) Advance Tax Calculation	Rs. 2,000/- Per installment

II) (a) Partnership Firms/Sole Proprietor with verification of:

1) Method of Accounting	}
2) Stock Valuation	}
3) G. P. Ratio	}
4) Expense Ratios etc.	}
(b) Small Proprietorship/ Partnership	Rs. 5,000/- Per Verification
(c) Minor's I. T. Statement	Rs. 3,000/- & Above

II) INCOME TAX WORKS (Contd..)

Professional Fees Scale

- (d) Private Ltd. Company:
i) Active Rs. 7,500/- & Above
ii) Defunct Rs. 5,000/- & Above
- (e) Public Ltd. Company Rs. 20,000/- & Above

B. Filing of Forms etc.

- (a) Filing of TDS/TCS Return (per Form) **(Quarterly Fees)**
i) With 5 or less Entries Rs.2,000/- & Above
ii) With more than 5 Entries Rs.3,000/- & Above
- (b) Filing Form No. 15-H /G(per Set) Rs. 1,000/- & Above
- (c) PAN/TAN Application Rs. 1,500/- & Above

C. Certificate

- (a) Other Certificates (Like Lower TDS Certificate, 115JB) Rs. 5,000/- & Above

D. Filing of Appeal etc.

- (a) First Appeal.
Preparation of Statement of Facts, Grounds of Appeal, Etc. Rs. 10,000/- & Above
- (b) Second Appeal (Tribunal) Rs. 15,000/- & Above

E. FBT

Rs.3,000/- & Above
per quarter incl. Return

F. Deferred Tax Calculation

Rs. 5,000/- & Above

NOTE:

When Matters are referred to Counsel personal time will be billed seperately

G. Assessments etc.

- (a) Attending Scrutiny Assessment/ Appeal Rs. 3,000/- Per Visit
sub. to min. Rs.5,000/-
- (b) Attending Summons Rs. 3,000/- Per Visit
- (c) Drafting and Attending for Rectifications/
Refunds/ Appeal effects Etc. Rs. 3,000/- Per Visit
sub. to min. Rs.3,000/-
- (d) I. T. Survey Rs. 50,000/-
- (e) T.D.S. Survey Rs.20,000/-
- (f) I.T. Search & Seizure Discretionary

III) CHARITABLE TRUSTS

- (a) (i) Registration Under local Act Rs. 10,000/- & Above
(ii) Societies Registration Act Rs. 10,000/- & Above
- (b) Registration Under Income Tax Act. Rs. 15,000/- & Above
- (c) Exemption Certificate U/s. 80G of I. T. Act. Rs. 15,000/- & Above
- (d) Filing Objection Memo Rs. 2,000/- & Above
- (e) Filing of Change Report Rs. 2,000/- & Above
- (f) Filing of Various Forms Rs. 2,000/- Per Form

IV) COMPANY LAW WORK

- (a) Filing Application for Name Approval Rs. 5,000/- & Above
- (b) Incorporation of a Private Limited Company Rs. 20,000/- & Above
- (c) Incorporation of a Public Limited Company Rs. 25,000/- & Above

IV) COMPANY LAW WORK (Contd..)

- (d)(i) Company's ROC Work, Preparation of Minutes, Statutory Register & Other Secretarial Work
- (ii) Assisting in Other Certificate
- (e) Filing Annual Return Etc.
- (f) Filing Other Forms Like: F-32, 18, 2
- (g) Increase in Authourised Capital
Filing F-5, F-23, including preparation of Slips
Pages for Memorandum/Articles of Association

Professional Fees Scale

- Rs. 3,000 **Per Quarter**
- Rs. 3,000/- & Above
- Rs. 5,000/- & Above
- Rs. 1,500/- & Above
- Rs. 5,000/- & Above

V) V.A.T./ PROFESSION TAX:

A. Registration Work

- (a) Registration Under V.A.T. & C.S.T.
- (b) Profession Tax Registration (PTR)
- (c) Profession Tax Enrolment (per application)

- Rs. 10,000/- & Above
- Rs. 1,500/- & Above
- Rs. 1,500/- & Above

B. Filing of Return (V.A.T.)

- (a) Monthly Challans with Annual Return
- (b) Quarterly Challans with Annual Return
- (c) Six Monthly Challans with Annual Return

- Rs. 1,500/- + **(Per Month)**
- Rs.1,500/- + **(Per Quarter)**
- Rs. 3,000 + **(Per 6 Months)**

C. Assessments/ Appeals

- (a) Attending Sales Tax Assessments
- (b) Attending Sales Tax Appeals

- Rs. 3,000/- **(Per Visit)**
- Rs. 5,000/- (per visit)

D. Filing of Appeals

- (a) First Appeal (AC/DC)
- (b) Second Appeal

- Rs. 10,000/- & Above
- Rs. 15,000/- & Above

E. Miscellaneous Work

- (a) Professional Tax Returns & Assessment
- (b) Obtaining C/F/H Forms under S.T.
- (i) First Time
- (ii) Renewal

- Rs. 3,000/- & Above
- (Per Application)**
- Rs. 4,000/- & Above
- Rs. 2,000/- & Above

VI) AUDIT WORKS and OTHER ASSINGMENTS

(On the basis of time devoted and Billed accordingly)

On Time Basis

- (a) Statutory Audit, Tax Audit, Internal Audit, Accountancy and Secretarial Work:
- (i) Principal
- (ii) Qualified Assistants
- (iii) Semi Qualified/Other Assistants
- (b) Taxation Work:
- (I) Principal
- (ii) Qualified Assistants
- (iii) Semi Qualified/Other Assistants

- Rs.900/- to 1,800/- Per hour
- Rs.450/- to 900/- Per hour
- Rs.150/- to 300/- Per hour
- Rs.1,500 to 3,000 per hour
- Rs.750 to 1,500 per hour
- Rs.300 to Rs.600 per hour

VI) AUDIT WORKS and OTHER ASSIGNMENTS

Professional Fees Scale

Subject to minimum indicative Fees as under:

(i) Tax Audit	Rs. 10,000/- & Above
(iii) Company Audit	
(a) Small/ Inactive Pvt. Ltd. Co.	Rs. 5,000/- & Above
(b) Medium Size Pvt. Ltd. Co.	Rs. 10,000/- & Above
(c) Large Size Pvt. Ltd. Co./ Public Ltd. Co.	Discretionary
(iv) V.A.T. Audit	Rs. 10,000/- & Above
(v) Review Of TDS Compliance	Rs. 3,000/- per quarter
(vi) FBT: Compilation & Tax Payment Calculation	Rs. 3,000/- Per Quarter
(viii) FBT Yearly Return	Rs. 5,000/- & Above
(ix) Transfer Pricing Audit	Rs. 50,000/- & Above

VII) INVESTIGATION, MANAGEMENT SERVICES OR SPECIAL ASSIGNMENTS

(a) Principal	Rs. 2,250 to 4,500 per hour
(b) Qualified Assistant	Rs.1,125 to 2,250 per hour
(c) Semi-Qualified/Other Assistants	Rs.375 to 750 per hour
Giving expert evidence in courts of law in the Union of India according to professional standing of the witness	Rs. 7500 to Rs. 15000 for each day or part thereof, spent in attendance and/or travelling

VIII) CERTIFICATION WORK

(a) Routine Certificates:For LIC/Passports/Credit Cards	Rs. 500/- per certificate
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IX) WEALTH TAX

(a) Per Statement	Rs. 3,000/- & Above
(b) Statement & Filing Return	Rs. 3,000/- & Above

X) NBFC/ RBI MATTERS

(a) NBFC Registration with RBI	Rs. 1,00,000/- & Above
(b) Other Returns	Rs. 10,000/- & Above

XI) SERVICE TAX

(a) Registration	Rs. 5,000/- & Above
(b) Per Challan with Half Yearly Return	Rs. 6,000/- & Above
(c) Income Tax Clearance Certificates	Rs. 5,000/- & Above
(d) Assessment	Rs.10,000/- & Above

XII) FEMA MATTERS

1. Filing Declaration with RBI in relation to transaction by NRIs/OCBs (Form DIN/IPI 7 Etc.)	Rs. 15,000/- & Above
2. Obtaining Prior Permissions from RBI for transaction with NRIs/OCBs (Form ISD/ ISD(R)) Etc.	Rs. 25,000/- & Above
3. Technical Collaboration: Advising, obtaining RBI permission, drafting and preparing technical collaboration agreement and incidental matters	Rs. 1,25,000/- & Above
4. Foreign Collaboration: Advising, obtaining RBI permission, drafting and preparing technical collaboration agreement and incidental matters	Rs. 1,50,000/- & Above
5. Advising on Non Resident Taxation Matters including Double Tax Avoidance Agreements & FEMA	Discretionary

XII) FEMA MATTERS

6. Issuing Certificates for Deduction of Tax in respect of payments to Non-Residents incl. consultations.
7. Obtaining IEC Code No.
8. Licences for export
9. Project Report/Feasibility Report
10. Preparation of bank loan certificate, CMA

Professional Fees Scale

- Rs. 5,000/- & Above
- Rs. 10,000/-
- Rs. 10,000/- per licence
- Discretionary
- Rs. 10,000/-