

Tax Audit Limit AY 2026-27

Specified Profession
 Advocate
 Engineering
 Architecture
 Accountant
 CA
 Interior Decoration
 Film Artist

Profession

Profession

Not opted for 44ADA

Turnover

Turnover Exceed 50 Lakh

Audit required

Turnover upto 50 Lakh

Check profit limit

Profit

Less than 50% of receipt

Audit required,
if income > BEL
in ANY PY

more than or equal to 50%

No Audit

Opted for 44ADA

No Audit

44ADA

Eligibility for 44ADA

1. Specified profession
2. Turnover upto 50 Lakh (75 Lakh for digital business)

Basic exemption Limit
 New Regime = 4 Lakh
 Old Regime = 2.5/3/5 lakh

Business

Not opted 44AD

Turnover

Turnover exceed 1 crore
(10 crore digital business)

Audit required

Turnover is below limits

Check profit
limit

Profit

Never opted for 44AD

Maintain books of
account & Audit
not required

Opted for 44AD in ANY PY

Profit above limits

No Audit

Profit is below limits

Punishment
clause attract

Audit required if
income >BEL in ANY PY

Opted for 44AD

No Audit

Eligibility for 44AD

1. Turnover upto 2 Crore (3 Crore for digital business)
2. Other than Commission, brokerage & Agency business

Digital Business

Where cash receipt/payment restricted upto 5%
of total receipt/payment