



## Minimum Recommended Scale of Fees for the Professional Assignments Done by the Chartered Accountants

The Committee for Capacity Building of CA Firms and Small & Medium Practitioners (CCBCAF&SMP), ICAI has taken a major initiative for prescribing the Minimum Recommended Scale of Fees for the professional assignments done by the members of ICAI. The recommendation is about the fee to be charged as per the work performed for various professional assignments and the amount quoted under respective heads of professional work. The fee has been recommended separately for Metro and Non Metro Cities. The prescribed Minimum Recommended Scale Fees will enhance the productivity and Capacity Building of Practitioners & CA Firms and will largely benefit the SMP segment.

The Minimum Recommended Scale of fees for Metro Cities and Non Metro cities are as follows:

	For Metro Cities	For Non Metro Cities
	Rate	Rate
<b>I) ADVISING ON DRAFTING OF DEEDS/ AGREEMENTS</b>		
(a) i) Partnership Deed	₹5,250/- & Above	₹3,500/- & Above
ii) Partnership Deed (With consultation & Tax Advisory)	₹7,500/- & Above	₹5,000/- & Above
(b) Filing of Form with Registrar of Firms	₹2,250/- & Above Per Form	₹1,500/- & Above Per Form
(c) Supplementary / Modification in Partnership Deed	₹4,500/- & Above	₹3,000/- & Above
<b>II) INCOME TAX</b>		
<b>A. Filing of Return of Income</b>		
I) For Individuals / HUFs etc.		
(a) Filing of Return of Income With Salary/Other Sources/Share of Profit	₹3,000/- & Above	₹2,000/- & Above
(b) Filing of Return of Income with detailed Capital Gain working		
i) Less than 10 Transactions (For Shares & Securities)	₹4,500/- & Above	₹3,000/- & Above
ii) More than 10 Transactions (For Shares & Securities)	₹7,500/- & Above	₹5,000/- & Above
(c) Filing of Return of Income for Capital Gains on Immovable property	₹15,000/- & Above	₹10,000/- & Above
(d) Filing of Return of Income with Preparation of Bank Summary, Capital A/c & Balance Sheet	₹5,250/- & Above	₹3,500/- & Above
II) (a) Partnership Firms/Sole Proprietor with Advisory services		
(b) Minor's I. T. Statement	₹6,000/- & Above	₹4,000/- & Above
(c) Private Ltd. Company:		
i) Active	₹3,000/- & Above	₹2,000/- & Above
ii) Defunct	₹11,250/- & Above	₹7,500/- & Above
(d) Public Ltd. Company		
i) Active	₹5,250/- & Above	₹3,500/- & Above
ii) Defunct	₹30,000/- & Above	₹20,000/- & Above
	₹11,250/- & Above	₹7,500/- & Above
<b>B. Filing of Forms Etc.</b>		
(a) Filing of TDS/TCS Return (per Form)	<b>(Quarterly Fees)</b>	<b>(Quarterly Fees)</b>
i) With 5 or less Entries	₹1,500/- & Above	₹1,000/- & Above

ii) With more than 5 Entries	₹3,750/- & Above	₹2,500/- & Above
(b) Filing Form No. 15-H /G(per Set)	₹1,500/- & Above	₹1,000/- & Above
(c) Form No. 49-A/ 49-B	₹1,500/- & Above	₹1,000/- & Above
(d) Any other forms filed under the Income Tax Act	₹1,500/- & Above	₹1,000/- & Above
<b>C. Certificate</b>		
Obtaining Certificate from Income Tax Department	₹6,000/- & Above	₹4,000/- & Above
<b>D. Filing of Appeal, etc.</b>		
(a) First Appeal		
Preparation of Statement of Facts, Grounds of Appeal, Etc.	₹15,000/- & Above	₹10,000/- & Above
(b) Second Appeal (Tribunal)	₹30,000/- & Above	₹20,000/- & Above
<b>E. Assessments, etc.</b>		
(a) Attending Scrutiny Assessment/ Appeal		
(i) Corporate	See Note 1	See Note 1
(ii) Non Corporate	₹15,000/- & Above	₹10,000/- & Above
(b) Attending before other Authorities	₹4,500/- & Above Per Visit	₹3,000/- & Above Per Visit
(c) Attending for Rectifications/Refunds/ Appeal effects, etc.	₹3,000/- & above per Visit	₹2,000/- & above per Visit
(d) Income Tax Survey	₹37,500/- & above	₹25,000/- & above
(e) T.D.S. Survey	₹22,500/- & above	₹15,000/- & above
(f) Income Tax Search & Seizure	See Note 1	See Note 1
(g) Any other Consultancy	See Note 1	See Note 1
<b>III) CHARITABLE TRUSTS</b>		
(a) (i) Registration Under Local Act	₹11,250/- & Above	₹7,500/- & Above
(ii) Societies Registration Act	₹15,000/- & Above	₹10,000/- & Above
(b) Registration Under Income Tax Act.	₹11,250/- & Above	₹7,500/- & Above
(c) Exemption Certificate U/s. 80G of Income Tax Act	₹9,000/- & Above	₹6,000/- & Above
(d) Filing Objection Memo/other Replies	₹4,500/- & Above	₹3,000/- & Above
(e) Filing of Change Report	₹4,500/- & Above	₹3,000/- & Above
(f) Filing of Annual Budget	₹4,500/- & Above	₹3,000/- & Above
(g) Attending before Charity Commissioner including for Attending Objections	₹3,750/- & Above per visit	₹2,500/- & Above per visit
(h) (i) F.C.R.A. Registration	₹15,000/- & Above	₹10,000/- & Above
(ii) F.C.R.A. Certification	₹3,750/- & Above	₹2,500/- & Above
<b>IV) COMPANY LAW and LLP WORK</b>		
(a) Filing Application for Name Approval	₹3,000/- & Above	₹2,000/- & Above
(b) Incorporation of a Private Limited Company/LLP	₹15,000/- & Above	₹10,000/- & Above



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(c) Incorporation of a Public Limited Company	₹ 30,000/- & Above	₹ 20,000/- & Above
(d)(i) Company's/LLP ROC Work, Preparation of Minutes, Statutory Register and Other Secretarial Work	See Note 1	See Note 1
(ii) Certification (per Certificate)	₹ 4,500/- & Above	₹ 3,000/- & Above
(e) Filing Annual Return etc.	₹ 4,500/- & Above per form	₹ 3,000/- & Above per form
(f) Filing Other Forms Like: F-32, 18, 2, etc.	₹ 1500/- & Above per form	₹ 1000/- & Above per form
(g) Increase in Authorised Capital		
Filing F-5, F-23, preparation of revised Memorandum of Association/ Article of Association/ LLP Agreement	₹ 11,250/- & Above	₹ 7,500/- & Above
(h) DPIN/DIN per Application	₹ 1500/- & Above	₹ 1000/- & Above
(i) Company Law consultancy including Petition drafting	See Note 1	See Note 1
(j) Company Law representation including LLP before RD and CLB	See Note 1	See Note 1
(k) ROC Representation	See Note 1	See Note 1
<b>V) V.A.T./ PROFESSIONAL TAX:</b>		
<b>A. Registration Work</b>		
(a) Registration Under V.A.T. & C.S.T.		
Corporate	See Note 1	See Note 1
Non Corporate	₹ 7,500/- & Above	₹ 5,000/- & Above
(b) Professional Tax Registration (PTR)	₹ 3,000/- & Above	₹ 2,000/- & Above
(c) Professional Tax Enrollment (per application)	₹ 1,500/- & Above	₹ 1,000/- & Above
<b>B. Filing of Return (V.A.T.)</b>		
(a) Monthly Challans with Annual Return	₹ 1,500+ (Per Month)	₹ 1,000+ (Per Month)
(b) Quarterly Challans with Annual Return	₹ 2,250+ (Per Quarter)	₹ 1,500+ (Per Quarter)
(c) Six Monthly Challans with Annual Return	₹ 3,000+ (Per 6 Months)	₹ 2,000+ (Per 6 Months)
(d) Yearly Composition Return	₹ 4,500 & above	₹ 3,000 & above
<b>C. Assessments/ Appeals.</b>		
(a) Attending V.A.T./Commercial Tax Assessments	₹ 7,500/- + 3,750/- (Per Visit)	₹ 5,000/- + ₹ 2,500/- (Per Visit)
(b) Attending V.A.T./Commercial Tax Appeals	₹ 7,500/- + ₹ 4,500/- (Per visit)	₹ 5,000/- + ₹ 3,000/- (Per visit)
<b>D. Filing of Appeal / Appeals Drafting</b>		
(a) First Appeal (AC/DC)	₹ 7,500/- & Above	₹ 5,000/- & Above
(b) Second Appeal	₹ 11,250/- & Above	₹ 7,500/- & Above
<b>E. Miscellaneous Work.</b>		
(a) Professional Tax Returns & Assessment	₹ 3,750/- & Above	₹ 2,500/- & Above
(b) Obtaining C/F/H Forms under V.A.T./Commercial Tax	<b>(Per Application)</b>	<b>(Per Application)</b>
(i) First Time	₹ 3,000/- & Above	₹ 2,000/- & Above
(ii) Renewal	₹ 1,500/- & Above	₹ 1,000/- & Above
<b>VI) AUDIT and OTHER ASSIGNMENTS</b>		
Rate per day would depend on the complexity of the work and the number of days spent by each person.		
(i) Principal	₹ 7500/- & Above per day	₹ 5000/- & Above per day

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(ii) Qualified Assistants	₹ 3750/- & Above per day	₹ 2500/- & Above per day
(iii) Semi Qualified Assistants	₹ 1500/- & Above per day	₹ 1000/- & Above per day
(iv) Other Assistants	₹ 750/- & Above per day	₹ 500/- & Above per day
Subject to minimum indicative Fees as under:		
(i) Tax Audit	₹ 18,750/- & Above	₹ 12,500/- & Above
(ii) Company Audit		
(a) Small Pvt. Ltd. Co. (Turnover up to ₹2 Crore)	₹ 22,500/- & Above	₹ 15,000/- & Above
(b) Medium Size Pvt. Ltd. Co. (Turnover between ₹2 to 10 Crore)	₹ 37,500/- & Above	₹ 25,000/- & Above
(c) Large Size Pvt. Ltd. Co./ Public Ltd. Co.	See Note 1	See Note 1
(iii) V.A.T. Audit	₹ 11,250/- & Above	₹ 7,500/- & Above
(iv) Review Of TDS Compliance	₹ 11,250/- & Above	₹ 7,500/- & Above
(v) Transfer Pricing Audit	See Note 1	See Note 1
<b>VII) INVESTIGATION, MANAGEMENT SERVICES OR SPECIAL ASSIGNMENTS</b>		
Rate per day would depend on the complexity of the work and the number of days spent by each person		
(a) Principal	₹ 15,000/- & Above + per day charge	₹ 10,000/- & Above + per day charge
(b) Qualified Assistant	₹ 7,500/- & Above + per day charge	₹ 5,000/- & Above + per day charge
(c) Semi Qualified Assistant	₹ 3,750/- & Above + per day charge	₹ 2,500/- & Above + per day charge
<b>VIII) CERTIFICATION WORK</b>		
(a) Issuing Certificates under the Income Tax Act i.e. U/S 80IA/ 80IB/ 10A/ 10B & other Certificates	See Note 1	See Note 1
(b) Other Certificates For LIC/ Passports/ Credit Cards/ etc.	₹ 3750/- & Above	₹ 2500/- & Above
(c) Other Attestation (True Copy)	₹ 750/- per form	₹ 500/- per form
(d) Networth Certificate for person going abroad	₹ 7,500/- & above	₹ 5,000/- & above
<b>IX) WEALTH TAX</b>		
(a) Per Statement	₹ 7500/- & Above	₹ 5000/- & Above
(b) Statement & Filing Return	₹ 10000/- & Above	₹ 7500/- & Above
<b>X) CONSULTATION &amp; ARBITRATION</b>		
Rate per hour would depend on the complexity of the work and the number of hours spent by each person		
(a) Principal	₹ 15,000/- & above (initial fees) + additional fees @ ₹ 3,750/- & above per hour	₹ 10,000/- & above (initial fees) + additional fees @ ₹ 2,500/- & above per hour
(b) Qualified Assistant	₹ 2,625/- & above per hour	₹ 1,750/- & above per hour



(c) Semi Qualified Assistant	₹ 1,125/- & above per hour	₹ 750/- & above per hour
<b>XI) NBFC/ RBI MATTERS</b>		
(a) NBFC Registration with RBI	See Note 1	See Note 1
(b) Other Returns	₹ 7500/- & above	₹ 5,000/- & above
<b>XII) SERVICE TAX</b>		
(a) Registration	₹ 7500/- & Above	₹ 5,000/- & Above
(b) Registration with Consultation	See Note 1	See Note 1
(c) Tax Advisory & Consultation i.e about value, taxability, classification etc.	See Note 1	See Note 1
(d) Monthly Challan with Half Yearly Return	₹ 7500 & Above + (₹ 1500/-Per Month)	₹ 5,000 & Above + (₹ 1000/-Per Month)
(e) Quarterly Challan with Half Yearly Return	₹ 7500 & Above + (₹ 2250/- Per Quarter)	₹ 5,000 & Above + (₹ 1500/- Per Quarter)
(f) Adjudication	₹ 22500 & above	₹ 15,000 & above
(g) Appeal & showcause notice drafting / reply	₹ 15,000 & above	₹ 10,000 & above
<b>XIII) FEMA MATTERS</b>		
1. Filing Declaration with RBI in relation to transaction by NRIs/ OCBs	₹ 15,000/- & Above	₹ 10,000/- & Above
2. Obtaining Prior Permissions from RBI for transaction with NRIs/ OCBs	₹ 22500/- & Above	₹ 15,000/- & Above
3. Technical Collaboration: Advising, obtaining RBI permission, drafting and preparing technical collaboration agreement and incidental matters.	See Note 1	See Note 1
4. Foreign Collaboration: Advising, obtaining RBI permission, drafting and preparing technical collaboration agreement and incidental matters. (incl. Shareholders Agreement)	See Note 1	See Note 1
5. Advising on Non Resident Taxation Matters including Double Tax Avoidance Agreements including FEMA	See Note 1	See Note 1
<b>XIV PROJECT FINANCING</b>		
(a) Preparation of CMA Data	See Note 1	See Note 1
(b) Services relating to financial sector	See Note 1	See Note 1

**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.