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## *Is Auditor Certificate mandatory for DPT-3*

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### **ARTICLE NO. 780**

#### **Summary:**

In this editorial author going to discuss about requirement of auditor certificate for filing of e-form DPT-3. Like

- Whether auditor certificate mandatory for all the DPT-3, if not then
- What are the situations when certificate from auditor required for DPT-3?

#### **Point of Editorial:**

#### **Is Chartered Accountant Certificate required for e-form DPT-3?**

This is very crucial question in respect of DPT-3. As nowhere in Section 73 or rule 16 mentioned about certificate of Auditor. But in many cases ROC's ask for certificate from Statutory Auditor of Company.

Solution of this questions is mentioned in Help Kit of e-form DPT-3. As per instruction kit of DPT-3.

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*Auditor's certificate – Mandatory if purpose 'Return of Deposit' or 'Return of Deposit and Particulars of transactions by a company not considered as deposit' is selected.*

### **Conclusion:**

Therefore, one can opine that if company having deposit and

- ✓ Select Remote Button No 2 or
- ✓ Remote Button No. 4

then it is mandatory to attach certificate from Auditor.

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**Que 1:** If Company receive loan from Directors/ relative of Directors in such case whether Company is required to attach certificate from auditor in e-form DPT-3?

**Ans:** As Loan from Directors/ Relative of directors consider as Particular not considered as Deposit and reporting of same required at Remote Button No. 3. Therefore, it is not required to attach Auditor certificate in this situation.

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**Que 2:** If Company receive loan from Bank/ Financial Institution in such case whether Company is required to attach certificate from auditor in e-form DPT-3?

**Ans:** As Loan from Bank/ Financial Institution consider as Particular not considered as Deposit and reporting of same required at Remote Button No. 3. Therefore, it is not required to attach Auditor certificate in this situation.

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**Que 3:** If Company receive loan from Shareholders in such case whether Company is required to attach certificate from auditor in e-form DPT-3?

**Ans:** As Loan from Shareholders consider as Deposit and reporting of same required at Remote Button No. 2. Therefore, it is required to attach Auditor certificate in this situation.

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**EXAMPLE:**

**I. Type of loan not considered as Deposit**

- Loan from Director
- Loan from Relative of Directors
- Loan from Bank
- Loan from Financial Institution
- Loan from Foreign National
- Loan from NBFC
- Advance from customer for period less than 365 days

**II. Type of loan considered as Deposit**

- Loan from Shareholder
- Loan from HUF
- Loan from outsiders
- Advance from customer for period more than 365 days

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