Checklist: Documents Required for ITR Filing (MSMEs)

Your Guide to Completing Income Tax Returns



Filing your Income Tax Return (ITR) becomes smooth and stress-free when you keep the right documents ready in advance. Many delays or errors happen not due to complexity, but because essential documents are missing or incomplete.

This list outlines all the documents required for ITR filing for MSMEs, entrepreneurs, and businesses – presented in a clear, structured format to help you stay compliant and prepared. When you dreamBIG, strong financial discipline and compliance become the pillars of a trustworthy and growth-ready business.

A) Identification Documents

Document 1: PAN Card

Details Required:

- Permanent Account Number of the business or proprietor.

Document 2: Aadhaar Card

Details Required:

- Mandatory for individual owners and authorised signatories.

Document 3: MSME / Udyam Registration

Details Required:

- Your Udyam Registration Number (URN) for claiming MSME-specific benefits.

Document 4: Digital Signature Certificate (DSC)

Details Required:

- Mandatory for companies and firms required to undergo a tax audit.

B) Financial & Business Statements

Document 5: Profit & Loss (P&L) Statement

Details Required:

- Summarises annual income and expenses.

Document 6: Balance Sheet

Details Required:

- Reflects assets, liabilities, and capital as of March 31.

Document 7: Bank Statements

Details Required:

- All current and savings account statements for the financial year.

Document 8: GST Returns

Details Required:

- Copies of GSTR-1 and GSTR-3B to reconcile turnover reported in ITR with GST filings.

C) Tax-Related Documents (Income Tax Portal)

Document 9: Form 26AS

Details Required:

- Annual statement showing taxes deducted at source (TDS) by clients and advance tax paid.

Document 10: Annual Information Statement (AIS)

Details Required:

- A comprehensive view of all financial transactions like interest, investments, and high-value purchases.

Document 11: TDS Certificates (Form 16A)

Details Required:

- Issued by clients who deducted tax on payments made to the MSME.

Document 12: Tax Payment Challans

Details Required:

- Proof of payment for Advance Tax or Self-Assessment Tax.

D) Audit Documents (If Applicable)

Applicability Note

If the MSME's turnover exceeds the prescribed limits (typically ₹1 crore, or up to ₹10 crore if cash transactions are under 5%), the following documents are required:

Document 13: Tax Audit Report

Details Required:

- Form 3CA / 3CB and Form 3CD signed by a Chartered Accountant.

Document 14: Depreciation Schedule

Details Required:

- Detailed list of fixed assets and their depreciation values.

E) Presumptive Taxation (ITR-4 / Sugam)

Applicability Note

Small businesses (turnover up to ₹2–3 crore) opting for presumptive taxation under Section 44AD / 44ADA need fewer documents:

Document 15: Gross Turnover / Receipts

Details Required:

- Total annual sales figures.

Document 16: Bank Account Details

Details Required:

- Required for refund processing.

Document 17: Basic Records

Details Required:

- While full books aren't mandatory, you must keep sales/purchase invoices and cash-in-hand records.

Common ITR Forms for MSMEs

Entity Type & Applicable ITR Form

- **Sole Proprietorship:** ITR-3 (Regular) or ITR-4 (Presumptive)
- **Partnership Firm:** ITR-5
- **LLP (Limited Liability Partnership):** ITR-5
- **Company (Private / Public Limited):** ITR-6

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