

## AUDIT FREQUENCY (CENTRAL EXCISE)

<b>Sl.No.</b>	<b>Assesses paying duty (PLA+CENVAT) in a year</b>	<b>Frequency of Audit</b>
1	More than Rs. 3 Crore (Category A)	Every year
2	Rs. 1 Crore to 3 Crore (Category B)	Once in two years
3	Rs. 50 Lakhs to 1 Crore (Category C)	Once in five years
4	Less than Rs. 50 Lakhs (Category D)	Random 10% every year