

30 Audits vs 20 Audits Limit [Too much Confusion]

Companies Act 2013

Sec 141(3)(g) Disqualification of Auditor

Full time employed OR person or partner of firm auditing > 20 companies

excluding

- ✓ OPC
- ✓ Dormant
- ✓ Small Cos.
- ✓ Pvt Cos. with paid up capital < 100 Cr (with no default in filing F.S. or Annual Return)

Chapter VIII: Specified no of Audit assignments

A CAiP shall not hold at any time appointment of more than "specified no. of audit assignments" of Companies u/s 141 of Companies Act 2013.

- 30 audits per CA in full time practice allowed
- OPC & Dormant Co excluded from limit

Summary of limits:-

OPC & Dormant Co.	No Limit
Small Company	30
Pvt Co. with paid up capital < 100 Cr	30
Others	20

May join Telegram Channel for all CA Final Audit Updates:

<https://t.me/ClearCAWithSK>