ક્રમાંક : ગુજકા/વેટ/૧૭એ/૨૦૦૯-૧૦/**જા.૮૮/૭૮**

વાણિજ્યિક વેરા કમિશનરની કચેરી
ગુજરાત રાજય,
સી/૨, વાણિજ્યિક વેરા ભવન,
આશ્રમરોડ, અમદાવાદ-૩૮૦૦૦૯
તારીખ : ૩૦/૦૯/૨૦૦૯

જા હે ર પ રિ પ ત્ર

વિષય: કલમ-૬૩ હેઠળના ઓડીટ રીપોર્ટ બાબત.

સંદર્ભઃ ૧) જાહેર પરિપત્ર ક્રમાંકઃ ગુજકા/વેટ/૨૦૦૭-૦૮/જા.૩૫/૩૦ તા.૩૧.૮.૨૦૦૭

૨) જાહેર પરિપત્ર ક્રમાંકઃ ગુજકા/વેટ/૨૦૦૮-૦૯/ જા.૪૬/૪૧, ૪૭/૪૨ અને ૪૮/૪૩ તા.૪.૪.૨૦૦૮

ગુજરાત મૂલ્યવર્ધિત વેરા અધિનિયમ,૨૦૦૩ ની કલમ-૬૩ અને ગુજરાત મૂલ્યવર્ધિત વેરા નિયમો,૨૦૦૬ ના નિયમ-૪૪ ની જોગવાઇ મુજબ રૂ.૧ કરોડથી વધુ કુલ ટર્નઓવર તેમજ રૂ.૨૦ લાખથી વધુ ટેક્ષેબલ ટર્નઓવર ધરાવતાં વેપારીઓએ તેમના હિસાબો અંગેનો ઓડીટ રીપોર્ટ સબંધિત ક્ષેત્રાધિકાર ધરાવતાં અધિકારી સમક્ષ રજુ કરવાનો થાય છે.

તા.૧/૦૪/૨૦૦૮ થી ગુજરાત મૂલ્યવર્ધિત વેરા અધિનિયમ,૨૦૦૩ હેઠળ એડીશનલ ટેક્ષ દાખલ કરવામાં આવેલ છે. આથી ઓડીટ રીપોર્ટ સાથે રજુ કરવાનાં થતાં સ્ટેટમેન્ટસ ઓફ પર્ટીકયુલર્સમાં ટેક્ષની વિગતની સાથે એડીશનલ ટેક્ષની વિગત પણ દર્શાવવાની થાય છે. આથી આ અંગે નીચે મુજબની સુચનાઓ આપવામાં આવે છે.

૧. **Statement of Particulars – A** ના પાર્ટ-૩ માં Summary Results of Tax હેઠળ ટેક્ષની વિગતની સાથે એડીશનલ ટેક્ષની વિગત દર્શાવવાની રહેશે. તે જ રીતે પેમેન્ટની વિગત દર્શાવતી આઇટમ ૪(એ) માં વેટ (ટેક્ષ + એડીશનલ ટેક્ષ)ની વિગત દર્શાવવાની રહેશે.

૨. **Statement of Particulars – B** માં પણ ક્રમાંક-૧ માં દર્શાવ્યા પ્રમાણે એડીશનલ ટેક્ષની વિગત દર્શાવવાની રહેશે.

૩. **Statement of Particulars – C** ના પાર્ટ-૪ ના ક્રમાંક-૧, ૨, ૩, ૫.૨, ૬ તેમજ પાર્ટ-૫ માં Summary Results of Tax હેઠળ ટેક્ષની વિગતની સાથે એડીશનલ ટેક્ષની વિગત દર્શાવવાની રહેશે. તે જ રીતે પેમેન્ટની વિગત દર્શાવતી આઇટમ ૫(એ) માં વેટ (ટેક્ષ + એડીશનલ ટેક્ષ)ની વિગત દર્શાવવાની રહેશે.

વેપારીવર્ગની સરળતા ખાતર ઉપર્યુકત સૂચનાઓ મુજબના ફેરફારો આવરી લેતાં સ્ટેટમેન્ટસ ઓફ પર્ટીકયુલર્સ ખાતાની વેબસાઇટ પર મૂકવામાં આવેલ છે.

વધુમાં, ઉપર્યુકત સ્ટેટમેન્ટ ઓફ પર્ટીકયુલર્સમાં દર્શાવેલ કેટલીક વિગતો રજુ કરવામાં પડતી મુશ્કેલીઓ અંગે વેપારી વર્ગ તરફથી મળેલ રજુઆતો ધ્યાને લેતાં તા.૪.૪.૨૦૦૮ ના જાહેર પરિપત્ર ક્રમાંકઃ જા.૪૬/૪૧, ૪૭/૪૨ અને ૪૮/૪૩ અન્વયે કેટલીક વિગતો રજુ કરવા અંગેની આપવામાં આવેલ છુટછાટો વર્ષ ૨૦૦૮-૦૯ ના ઓડીટ રીપોર્ટ માટે પણ ચાલુ રાખવામાં આવે છે. આથી જો આવી વિગતો ઉપર્યુકત સ્ટેટમેન્ટ ઓફ પર્ટીકયુલર્સમાં રજુ કરવામાં નહિ આવે તો આવા ઓડીટ રીપોર્ટ આવી વિગતોને સબંધ છે ત્યાં સુધી અધૂરા ગણવામાં આવશે નહિ.

આ પરિપત્રની સબંધિત સર્વેએ નોંધ લેવી.

સહી/-
(પી.કે.પૂજારી)
વાણિજ્યિક વેરા કમિશનર
ગુજરાત રાજય, અમદાવાદ

નકલ સવિનય રવાના : (માર્ગદર્શન તથા જરૂરી કાર્યવાહી સારૂ)

૧. અધિક સચિવશ્રી (કર),નાણાં વિભાગ, સચિવાલય, ગાંધીનગરને બે નકલમાં
૨. વાણિજ્યિક વેરા કમિશનરશ્રીના રહસ્ય સચિવશ્રી,ગુ.રા.,અમદાવાદ
૩. ખાસ વાણિજ્યિક વેરા કમિશનરશ્રીના રહસ્ય સચિવશ્રી ગુ.રા.,અમદાવાદ
૪. અધિક વાણિજ્યિક વેરા કમિશનરશ્રી(ત/મ)ના અંગત મદદનીશશ્રી,ગુ.રા.,અમદાવાદ
૫. સઘળા વિભાગીય અધિક/સંયુકત વાણિજ્યિક વેરા કમિશનરશ્રીઓને જરૂરી કાર્યવાહી સારૂ
૬. તમામ નાયબ વાણિજ્યિક વેરા કમિશનરશ્રીઓને જરૂરી કાર્યવાહી સારૂ
૭. તમામ સહાયક વાણિજ્યિક વેરા કમિશનરશ્રીઓને જરૂરી કાર્યવાહી સારૂ
૮. તમામ વાણિજ્યિક વેરા અધિકારીશ્રીઓને જરૂરી કાર્યવાહી સારૂ
૯. આ કચેરીની તમામ શાખાઓ તરફ
૧૦. મહાપાત્ર તાલીમ / દફતર શાખાને ૧૦ નકલમાં
૧૧. ૧૦ નકલ જનસંપર્ક શાખાને
૧૨. એકાઉન્ટ જનરલ અમદાવાદ તરફ
૧૩. ઇ-ગવર્નન્સ સેલને વેબસાઇટ પર મૂકવા અર્થે
૧૪. સઘળા નોંધાયેલ એસોસીએશન તરફ
(ઉપરોકત બાબત આપના મંડળના સભાસદોના ધ્યાન પર લાવી આભારી કરશોજી)

સહી/-
(એન.એ.આચાર્ય)
સંયુકત વાણિજ્યિક વેરા કમિશનર (કાયદા)
ગુજરાત રાજય, અમદાવાદ

STATEMENT OF PARTICULARS-A

(For traders engaged in local sales & purchases only)

PART I **TIN** [ ]

GENERAL INFORMATION

Period under audit for the year _______________ (From _________to__________)

1	Name of the dealer	
2	Address with phone, Fax, E-mail etc (of the principal place of business)	
3	Name and Address of Branch(es)/Godown(s)/and manufacturing unit(s) (if any) within the State of Gujarat	
4	Other identification No.s	
	a) Income Tax PAN No	
	b) (i) Professional Tax No. Registration Certificate (if any)	
	(ii) Professional Tax No. Enrolment Certificate	
	c) any other	
5	Status of the dealer [such as proprietary/partner ship/ company/others- (if any) specify]	
6	Change in the constitution during the year (if any)	
7	If not proprietary, indicate name and address of partners, Directors, and the share of interest of partners.	
8	Nature of business	resale
9	a) List of books of accounts maintained (Manual/computerized) (in case books of accounts maintained in a computer system, mention the books of accounts generated by such computer system.)	
	b) List of books of account examined	
	c) Method of accounting followed.	
	d) Whether there has been any change in the method of accounting followed in the immediately preceding year, if so details of deviation.	
	e) Method of valuation of stock.	
10	Particulars of all Bank Accounts:- Name of Bank Branch Account No.	
11	Tax invoice for sales issued. (Pl. attach separate list for different series)	Total No ……………. Total amount Rs……….
12	Retail invoice for sale issued (Pl. attach separate list for different series)	Total No………………. Total amount Rs……….
13	Total number of invoices received for purchases.	Total No………………. Total amount Rs............
14	Other information (if any)	

PART II TIN

FOR TRADING ACTIVITY ONLY

A	**Stock**	Opening	Closing
	(a) Opening Stock Of goods eligible for input tax credit under section 11& 12 of Guj. VAT Act, 2003		
	(b) Opening Stock Of goods not eligible for input tax credit under section 11 & 12 of Guj. VAT Act, 2003		
	(C) Closing stock of goods eligible for input tax credit under section 11 of Guj. VAT Act, 2003		
	(d) Closing stock of goods not eligible for input tax credit under section 11 of Guj. VAT Act, 2003		
B	**Purchase/Receipt of Goods and Debit Note transactions** (including purchase returns/receipt returns of goods) Purchase Debit Note transactions	Purchase	Debit note Transactions/ returns
	(1) Local Purchase		
	(a)From VAT registered dealers		
	(b)From Others (including unregistered dealers).		
	(c)Total [(a)+(b))]		
	(d) Net purchase (Purchase value less Debit note value)		
	(e)(i) eligible for input tax credit		
	(ii) not eligible for input tax credit		
	(2) Others		
	(a)Other Purchase (Please specify)		
	(b) Others Net (Less return)		
	(3) Total [1(c)+ 2(a)]		
	(4)Total Net purchase [1(d)+ 2(b)]		
C	**Direct expenses as per Trading/P&L Account.**		
D	**Total** [Opening stock as per [A + B(4)+C]		
E	**Sales/ Issue of finished goods and credit note transactions** (including sales returns/Issue returns of Goods)	Sales	Credit Note Transactions/ returns
.	**(1) Local Sales**		
	(a) Sales		
	(b) Net Sales		
	(2) Other Sales		
	(a) Others (Specify)		
	(b) Net others		
	(3) Total sales/Issues [1(a)+2(a)]		
	(4) Net Sales/Issues [1(b)+2(b)]		
F	**Gross profit as per Trading/P&L Account**		

PART III TIN

FINANCIAL RESULTS

1. SUMMARY RESULTS OF TAX

Sl. No.	**Particulars**			
1	**Tax Credits as per section 11 & 12 of Gujarat VAT Act, 2003**	**Amount**		**ITC Claimed**
		Tax	Addl.Tax	
1.1	Input tax paid in local purchase of goods. Turnover of Purchase Rs……			
	1% Turnover of Purchase Rs………………………..			
	4% Turnover of Purchase Rs………………………..			
	12.5% Turnover of Purchase Rs………………………..			
	Others. Turnover of Purchase Rs………………………..			
1.2	Purchase tax paid			
1.3	Tax amount eligible for tax credit on opening stock under S.12.			
1.4	Others if any (Specify)			
1.5	Input tax credit brought forward (carried forward from previous year)			
1.6	Total (1.1 to 1.5)			
1.7	Deduct input tax credit required to be reduced as per Section 11			
1.8	Net amount for tax credits (1.8-1.9)			
2.	**Out put tax**			
		Tax	Addl.Tax	
2.1	Tax Due /collected on sales**. Turnover of Sale Rs…………………**			

	1% turnover of sale Rs…………………………..			
	4% turnover of sale Rs…………………………..			
	12.5% turnover of sale Rs…………………………..			
	Others turnover of sale Rs…………………………..			
2.2	Purchase tax paid/payable			
2.3	Others if any (Specify)			
2.4	Total Out put tax paid/payable (2.1 to 2.3)			
3	**Net tax payable/ creditable (**Total of output tax –Total of input tax)			
4	Excess input tax Credit carried forward (if any)			

2. STATEMENT OF TAXES ETC PAID/PAYABLE/REMITTED DURING THE YEAR

Sl. No	**Particulars**	Amount payable	Amount Paid/Remitted	**Balance Payable**
1	**VAT Act**			
3	**Others(Specify)**			
4	**Total**			
	Sub Details Under VAT Act			
	a) VAT [Tax + Addl. Tax]			
	b) Purchase Tax			
	c) amount paid for voluntary registration			
	d) Interest			
	e) penalty			
	f) others (specify)			
	g) Total			

Notes

1 . Separate statement of month wise payments with details of chalan is submitted.

2. Separate list of statutory forms received on the sales of goods under Gujarat value Added Tax Act, 2003 is submitted.

3. Observations about delay in filing returns, delay in payment of tax or non-payment or short payment of tax (if any)

Place Signature of Dealer Signature of Auditor

Date Chartered Accountant/Cost Accountant,

Sale Tax –Legal Practitioner with Enrolment/Member Ship

No.

1. All the columns/Rows should be filled as stipulated. If any statement /columns/Rows is not applicable put"NA" (Bold Letters) against the respective statement/columns/Row.

2. Pl. attach separate list of sale and purchase of capital/fixed assets made by dealer if made during audit period.

3. Pl attach separate list mentioning commodity wise turnover of sales and purchase, tax rate and tax involved of top 10 commodities

To,

The Assessing Officer, ___________________Unit

Audit report as received above is submitted as per requirement of S.63 of Guj. VAT Act, 2003

Place Name

Date Signature of dealer

Designation

STATEMENT OF PARTICULARS -B TIN

(For traders holding VAT & CST registration)

PART I

GENERAL INFORMATION

Period under audit for the year_____________ (From _________to__________)

1	Name of the dealer	
2	Address with phone, Fax, E-mail etc (of the principal place of business)	
3	Name and Address of Branch(es)/Godown(s)/ (if any) within the State of Gujarat	
4	Name and Address of Branch(es)/Godown(s)/ (if any) outside the State of Gujarat	
5	a) Registration Certificate No. under Gujarat value Added Tax Act. b) Central Sales ax Registration No.(CST No)	
6	Other identification No.s	
	a) Income Tax PAN No	
	b) Service Tax Registration No (if any)	
	c) IEC Code No (if any)	
	d) (i) Professional Tax No. Registration Certificate (if any)	
	(ii) Professional Tax No. Enrolment Certificate	
	e)any other	
7	Status of the dealer [such as proprietary/partner ship/ company/others- (if any) specify]	
8	Change in the constitution during the year (if any)	
9	If not proprietary, indicate name and address of partners, Directors and share of interest of partners.	
10	Nature of business/resale/importer/exporter(please specify)	
11	Details of change in the nature of business (if any)	
12	a) List of books of accounts maintained. Computerized/manual. (in case books of accounts maintained in a computer system, mention the books of accounts generated by such computer system.)	
	b)List of books of account examined	
	c) Method of accounting followed.	
	d) Whether there has been any change in the method of accounting followed in the immediately preceding year, if so details of deviation.	
	e) Method of valuation of stock.	
13	Particulars of all Bank Accounts:- Name of Bank Branch Account No.	
14	Tax invoice for sales issued. (Pl attach a list mentioning summary of different series details)	Total No.………… Total amount Rs…
15	Retail invoice for sale issued (Pl attach a list mentioning summary of different series details)	Total No.………… Total amount Rs……..
16	Total number of invoices received for purchases.	Total Number……. Total amount Rs……...
17	Other information (if any) (specify)	

PART II **TIN**

A	Stock	Opening	Closing
	(a) Opening Stock Of goods eligible for input tax credit under section 11& 12 of Guj. VAT Act, 2003		
	(b) Opening Stock Of goods not eligible for input tax credit under section 11 & 12 of Guj. VAT Act, 2003		
	(c) Closing stock of goods eligible for input tax credit under section 11 of Guj. VAT Act, 2003		
	(d) Closing stock of goods not eligible for input tax credit under section 11 of Guj. VAT Act, 2003		
B	**Purchase/Receipt of Goods and Debit Note transactions** (including purchase returns/receipt returns of goods) Purchase Debit Note transactions	Purchase	Debit note Transactions / returns
	(1) Local Purchase		
	(a)From VAT registered dealers		
	(b)From Others (including unregistered dealers).		
	(c)Total [(a)+(b)]		
	(d) Net purchase (Purchase value less Debit note value)		
	(i) Eligible for input tax credit.		
	(ii) Not eligible for input tax credit		
	(2) Purchase Inter state		
	(a) (i) Goods liable to entry tax and eligible for input tax credit		
	(ii) Goods liable for entry tax and not eligible for input tax credit (if any)		
	(iii) Total[(i)+(ii)]		
	(b) Others (Specify)		
	(c) Total [(a)(iii)+(b)]		
	(d) Net purchase (Purchase value less Debit note Value)		
	(3) Inter state Stock transfer / consignment receipts		
	(a) Head Office and branches		
	(b) others		
	(c) Total [(a)+(b)]		
	(d) Net stock transfer/ consignment		
	(4)Imports		
	(a) **Imports from outside the country**		
	(b) Net import (less return)		
	(5) Others		
	(a)Other Purchase (Please specify)		
	(b) Others Net (Less return)		
	(6) Total [1(c)+ 2(c)+ 3(c)+ 4(a)+ 5(a)]		
	(7)Total Net purchase [1(d)+ 2(d)+ 3(d)+4(b)+5(b)]		
C	**Direct expenses as per trading/ P&L account.**		
D	**Total** [Opening stock as per A + B(7)+C]		
E	**Sales/ Issue of finished goods and credit note transactions** (including sales returns/Issue returns of Goods)	Sales	Credit Note Transactions/ returns
.	**(1) Local Sales**		
	(a) Sales		
	(b) Net Sales		
	(2) Sales Inter State.		
	a) Sales against "C" Forms (except ©)		
	b) Sales against "D" Forms		
	c) Sales in transit		
	d) Sales against "I" & "J" Forms		
	e) Others (specify commodity wise, taxable and non taxable)		
	f) Total [(a)+(b)+(c)+(d)+(e)]		
	g) Net interstate sales		
	(3) Inter state stock transfer/ consignment outward.		
	a) To Head Office and Branches		

	b) To Others		
	c) Total [(a)+(b)]		
	d)) Net Stock transfer/ consignment		
	(4) Export		
	(a)Export to outside the country.		
	(b) Net export		
	(5) Deemed Export		
	(a)Deemed Export sale against form H		
	(b) Net deemed export sale		
	(6) Other Sales		
	(a) Others (Specify)		
	(b) Net others		
	(7) Total sales/Issues [1(a)+2(f)+3(c)+4(a)+5(a)+6(a)]		
	(8) Net Sales/Issues [1(b)+2(g)+3(d)+4(b)+5(b)+6(b))]		
F	**Gross profit as per Trading/P&L Account**		

PART III **TIN** ________

FINANCIAL RESULTS

1. SUMMARY RESULTS OF TAX

Sl. No.	Particulars			
1	**Tax Credits as per section 11 & 12 of Gujarat VAT Act, 2003**	**Amount**		**Itc Claimed**
		Tax	Addl. Tax	
1.1	Input tax paid in local purchase of goods. Turnover of purchase Rs………..			
	Tax rate 1%, turnover of purchase Rs…………………….			
	Tax rate 4%, turnover of purchase Rs…………………….			
	Tax rate 12.5%, turnover of purchase Rs…………………….			
	Tax rate others, turnover of purchase Rs…………………….			
1.2	Purchase tax paid			
1.3	Entry tax paid turnover of purchase Rs………………….			
1.4	Tax amount eligible for tax credit on opening stock under S.12.			
1.5	Others if any (Specify)			
1.6	Input tax credit brought forward (carried forward from previous year)			
1.7	Total (1.1 to 1.7)			
1.8	Deduct input tax credit required to be reduced as per Section 11			
1.9	Net amount for tax credits (1.8-1.9)			
2.	**Out put tax**	**Amount**		
		Tax	Addl.Tax	
2.1	Tax due/ collected on sales of goods. Turnover of sale Rs………..			
	Tax rate 1%, Turnover of sale Rs…………………….			
	Tax rate 4%, Turnover of sale Rs…………………….			
	Tax rate 12.5%, Turnover of sale Rs…………………….			
	Tax rate others, Turnover of sale Rs…………………….			
2.2	Entry Tax paid/ Payable			
2.3	Purchase tax paid/payable			
2.4	Others if any (Specify)			
2.5	Total Out put tax paid/payable (2.1 to 2.4)			
3	**Net tax payable/ creditable (**Total of output tax –Total of input tax)			
4	**Tax Due on interstate sales**			
5	**Net tax payable/Creditable**			
6	Excess input tax Credit carried forward (if any)			

2. DETAILS OF REFUNDS

Sl. No	Particulars	Amount Due
1	On Export	
2	On Inter State sales	
3	On inter state Stock Transfer	
4	On unadjusted & Excess tax credit not carried forward	
5	On excess unadjusted payment of tax due to any reason	
6	Total	

7	Refund effected	
8	Balance Outstanding	

3. STATEMENT OF TAXES ETC PAID/PAYABLE/REMITTED DURING THE YEAR

Sl. No	Particulars	Amount payable	Amount Paid/Remitted	Balance Payable
1	VAT Act			
2	CST Act			
3	Entry Tax Act			
4	Others(Specify)			
5	Total			
	Sub Details Under VAT Act			
	a) VAT [VAT+ADDL.TAX]			
	b) Purchase Tax			
	c) amount paid for voluntary registration			
	d) Interest			
	e) penalty			
	f) others (specify)			
	g) Total			

Notes

1. *Separate statement of month wise payments with details of chalan is submitted.*
2. Separate list of statutory forms obtained from the Commercial Tax Office with serial numbers. (Form C,E-I,EII,F,H,I,J and others, if any) is submitted
3. Separate list of statutory forms issued by the dealer during the year (Form C,E-I,EII,F,H,I,J and others, if any) is submitted
4. Separate list of statutory forms received on the sales of goods under Gujarat value Added Tax Act, 2003 as well as under Central Sales Tax Act, 1956 is submitted.
5. *Observations about delay in filing returns, delay in payment of tax or non-payment or short payment of tax (if any)*

Place (Signature of Dealer) (Signature of Auditor)
Date: Chartered Accountant/ Cost Accountant
/Sales Tax - legal Practitioner with Enrolment/Member Ship No.

1. *All the columns/Rows should be filled as stipulated. If any statement /columns/Rows is not applicable put"NA" (Bold Letters) against the respective statement/columns/Row*
2. *Pl attach separate list mentioning commodity wise turnover of sales and purchase, tax rate and tax involved of top 10 commodities.*

To,
Assessing Officer,_____________ Unit.

Audit report as received above is submitted as per the requirement of S.63 of Guj. Vat Act, 2003.

Place
Date

Name
Signature of dealer
Designation

STATEMENT OF PARTICULARS-C **TIN**

(For dealers other than covered under statement of particulars A & B)

PART I
GENERAL INFORMATION

Period under audit for the year______________________ (From __________to___________)

1	Name of the dealer	
2	Address with phone, Fax, E-mail etc (of the principal place of business)	
3	Name and Address of Branch(es)/Godown(s)/and manufacturing unit(s) (if any) within the State of Gujarat	
4	Name and Address of Branch(es)/Godown(s)/and manufacturing unit(s) (if any) outside the State of Gujarat	
5	a) Registration Certificate No. under Gujarat value Added Tax Act. b) Central Sales Tax Registration No.(CST No)	
6	Other identification No.s :-	
	a) Income Tax PAN No	
	b) Central Excise Registration No (if any)	
	c) Service Tax Registration No (if any)	
	d) SSI No (if any)	
	e) IEC Code No (if any)	
	f) Electrical Energy Supply Service No. (if any)	
	g) (i) Professional Tax No. Registration Certificate (if any)	
	(ii) Professional Tax No. Enrolment Certificate	
	h) Any other	
7	Status of the dealer [such as proprietary/partner ship/ company/others- (if any) specify]	
8	Change in the constitution during the year (if any)	
9	If not proprietary, indicate name and address of partners, Directors, and share of interest of partners	
10	Nature of business/resale/manufacture/importer/exporter/work contractor /lesser/other (please specify)	
11	Details of change in the nature of business (if any)	
12	a) List of books of accounts maintained computerized/manual. (in case books of accounts maintained in a computer system, mention the books of accounts generated by such computer system.)	
	b) List of books of account examined	
	c) Method of accounting followed.	
	d) Whether there has been any change in the method of accounting followed in the immediately preceding year, if so details of deviation.	
	e) Method of valuation of stock.	
13	Particulars of all Bank Accounts:- Name of Bank Branch Account No.	
14	Tax invoice for sales issued.	Total No………………. Total amount Rs………...
15	Retail invoice for sale issued	Total No………………. Total amount Rs……….
16	Total number of invoices received for purchases.	Total No……………….. Total amount Rs.……,…
17	Other information (if any) (specify)	

PART II **TIN**

A. MANUFACTURING RESULT

A.	**Stock**	**Opening**	**Closing**
(1)	Raw materials/ Work in progress/ Consumables		
(2)	Others (Specify)		
(3)	Total(1+2)		
(4)	Cost of goods in the opening stock eligible to claim input tax credit u/s12 (only during the transition year i.e. year from sales tax to VAT)		
B	**Purchase/Receipts of Goods and Debit Note Transactions** (including Purchase Returns/Receipt Returns of Goods)	**Purchase**	**Debit Note transactions/ goods returns**
(1)	**Local Purchases**		
(a)	From VAT registered dealers other than (b) below.		
(b)	From Others (including unregistered dealers).		
(c)	Total [(a)+(b)]		
(d)	Net purchase (Purchase value less Debit note value)		
	(i) Eligible for input tax credit		
	(ii) Not eligible for input tax credit		
(2)	**Purchase Interstate**		
(a)	Goods liable to Entry Tax		
	(i) Eligible for input tax credit		
	(ii) Not eligible for input tax credit (if any)		
	(iii) Total		
(b)	Others (specify)		
©	Total (a(iii)+b)		
(d)	Net purchase (Purchase value less Debit note value)		
(3)	**Interstate Stock transfer Receipt**		
(a)	From Head Office and Branches		
(b)	From Others		
©	Total (alb)		
(d)	Net stock transfer		
(4)	**(a) Import** from outside the Country		
	(b) Net import (less return)		
(5)	**(a) Other** purchases. (specify)		
	(b) Other purchases Net (less return)		
(6)	**Total**[B1(c)+B2(c)+B3(c)+B4(a)+B5(a)]		
(7)	**Total Net Purchases** [B1(d)+B2(d)+B3(d)+B4(b)+B5(b)]		
C	**Amount of Direct Expenses as per Trading/ P & L account.**		
D.	**Total** (Opening stock as per A3+ B7 + C)		
E.	Cost of Goods manufactured during the year [D(-)closing stock as per A3)		

B. TRADING RESULTS OF MANUFACTURED GOODS

		Opening	Closing
F	Stock of Finished Goods (Manufactured)		
G	Cost of goods manufactured during the year (same figures as per E)		
H	Cost of goods meant for sale during the year ((opening stock of finished goods as per F) + G)		
I	**Sales/ Issue of finished goods and credit note transactions** (including sales returns/Issue returns of Goods)	Sales	Credit Note Transactions/ goods returns
	(1) Local Sales		
	(a) Sales		
	(b) Net sales		
	(2) Sales Inter state		
	(i)Sales against “C” Forms [Except below (iii)]		
	(ii) Sales against “D” Forms		
	(iii) Sales in transit		
	(iv) Sales against form I,J		
	(v) Others (specify commodity wise ,taxable and non taxable)		
	(vi) Total [(i)+(ii)+(iii)+(iv)+(v)]		
	(vii) Total net interstate sales		
	(3) stock transfer/consignment out words		
	(i) To Head Office & Branches		
	(ii) To others		

	(iii)Total [(i)+(ii)]		
	(iv) Net stock transfer/consignment.		
	(4) Export Transactions		
	(a) Exports to outside the country		
	(b) Net export		
	(5) Deemed Export Sales		
	(a) Deemed export sale.(against form H)		
	(b) Net deemed export sale.		
	(6) Other Sales/issues		
	(a) Other Sales/ issues (specify)		
	(b) Net- others		
	(7) Total [1(a)+2(vi)+3(iii)+4(a)+5(a)+6(a)]		
	(8) Total net Sales /issues.[1(b)+2(vii)+ 3(iv)+4(b)+5(b) +6(b)]		
J	**Gross profit as per Trading/P&L Account**		

PART III

TIN [ ]

FOR TRADING ACTIVITY ONLY

		Opening	Closing
K	**Stock**		
	(a) Opening Stock of goods eligible for input tax credit under section 11 & 12 of Guj. VAT Act, 2003		
	(b) Opening Stock of goods not eligible for input tax credit under section 11 & 12 of Guj. VAT Act, 2003		
	© Closing stock of goods eligible for input tax credit under section 11 of Guj. VAT Act, 2003		
	(d) Closing stock of goods not eligible for input tax credit under section 11 of Guj. VAT Act, 2003		
L	**Purchase/Receipt of Goods and Debit Note transactions** (including purchase returns/receipt returns of goods) Purchase Debit Note transactions	Purchase	Debit note Transactions/ Goods returns
	(1) Local Purchase		
	(a)From VAT registered dealers other than (b) and (c) below		
	(b)From registered dealers who have issued retail invoices.		
	©From Others (including unregistered dealers).		
	(d)Total [(a)+(b)+(c)]		
	(e) Net purchase (Purchase value less Debit note value)		
	(i) eligible for input tax credit (For details see annexure)		
	(ii) not eligible for input tax credit		
	(2) Purchase Inter state		
	(a) (i) Goods liable to entry tax and eligible for input tax credit		
	(ii) Goods liable for entry tax and not eligible for input tax credit		
	(iii) Total[(i)+(ii)]		
	(b) Others (Specify)		
	(c) Total [(a)(iii)+(b)]		
	(d) Net purchase (Purchase value less Debit note Value)		
	(3) Inter state Stock transfer / consignment receipts		
	(a) Head Office and branches		
	(b) others		
	(c) Total [(a)+(b)]		
	(d) Net stock transfer/ consignment		
	(4)Imports		
	(a) **Imports from outside the country**		
	(b) Net import (less return)		
	(5) Others		
	(a)Other Purchase (Please specify)		
	(b) Others Net (Less return)		
	(6) Total [1(d)+ 2(c)+ 3(c)+ 4(a)+ 5(a)]		
	(7)Total Net purchase [1(e)+ 2(d)+ 3(d)+4(b)+5(b)]		
M	**Direct expenses (As per Trading/P & L Account)**		
N	**Total** [Opening stock as per K + L(7)+M]		
O	**Sales/ Issue of finished goods and credit note transactions** (including sales returns/Issue returns of Goods)	Sales	Credit Note Transactions/ Goods returns
.	**(1) Local Sales**		

	(a) Sales		
	(b) Net Sales		
	(2) Sales Inter State.		
	a) Sales against "C" Forms (except ©)		
	b) Sales against "D" Forms		
	c) Sales in transit		
	d) Sales against "I" & "J" Forms		
	e) Others (specify as per Annexure)		
	f) Total [(a)+(b)+(c)+(d)+(e)]		
	g) Net interstate sales		
	(3) Inter state stock transfer/ consignment outward.		
	a) To Head Office and Branches		
	b) To Others		
	c) Total [(a)+(b)]		
	d)) Net Stock transfer/ consignment		
	(4) Export		
	(a)Export to outside the country.		
	(b) Net export		
	(5) Deemed Export		
	(a)Deemed Export sale against form H		
	(b) Net deemed export sale		
	(6) Other Sales		
	(a) Others (Specify)		
	(b) Net others		
	(7) Total sales/Issues [1(a)+2(f)+3(c)+4(a)+5(a)+6(a)]		
	(8) Net Sales/Issues [1(b)+2(g)+3(d)+4(b)+5(b)+6(b))]		
P	**Gross profit as per Trading/ P&L Account.**		

PART IV **TIN** ________

OTHER STATEMENTS

1. STATEMENTS OF CAPITAL ASSETS. SALE AND PURCHASE OF FIXED ASSETS (IF ANY)

Sl. No	Description of Capital goods/ Asset	Date of acquisition/ Purchase	Cost at the time of acquisition /purchase	Sale value (if sold)	Rate of tax		Tax		Remarks
					Tax	Addl. Tax	Tax	Addl. Tax	
1	2	3	4	5	6	7	8	9	10

2. STATEMENT OF CONSIGNMENT/ BRANCH TRANSFER SALES

(By the consignee where the goods are received from the consignor outside the state)

Sl. No	Particulars	Amount
1)	Opening Stock	
2)	Goods received (Consignor wise details)	
3)	Sales	
4)	Tax collected	
5)	Tax remitted	
6)	Goods returned / transferred to other branch (Consignee wise details)	
7)	Closing stock	

3. STATEMENT OF TRANSFER OF RIGHT TO USE GOODS

Sl. No	Description of goods	Lease rentals received	Rate of tax		Tax collected		Tax remitted	
			Tax	Addl. Tax	Tax	Addl. Tax	Tax	Addl. Tax
1	2	3	4	5	6	7	8	9

4. STATEMENT OF INPUT TAX CREDIT ON CAPITAL GOODS (Plant and Machinery) (IF ANY)

Sl. No	Name of the Capital Goods purchased	Date of Purchase	Purchase Value(Rs)				Input tax paid	Input tax credit to be carried forward to next year under rule 15(6)
			Local Purchase	Inter State purchase	Import from Outside the Country	**total**		
1	**2**	**4**	5	6	7	**8**	**9**	10

5.1 STATEMENT OF DETAILS OF WORK CONTRACT FOR DEALERS WHO HAVE OPTED FOR LUMP SUM U/S 14(A)

Sl. No	Particulars	No. of Contracts	Total Amount of contract value (Rs)	Total amount of contract value received/ paid up to 31st March previous year	Receipts during the year					
					Total Amount (Rs)	Tax Rate	Tax Due	Tax remittance/ deduction		
								By TDS	Along with return	Total
1	Pending Contracts as on 1st April									
2	New Contract Under taken During the year									
3	Total (1+2)									
4	Contracts Pending as on 31st March									

5.2 STATEMENT OF DETAILS OF WORK CONTRACT FOR DEALERS WHO HAVE NOT OPTED FOR LUMP SUM

Sl. No	Particulars	No. of Contracts	Total Amount of contract value (Rs)	Total amount of contract Value received/ paid up to 31st March previous year	Receipts during the year							
					Total Amount (Rs)	Deduction as per the VAT Act	Taxable T.O	Tax Rate Tax Due		Tax Remittance/ deductions		
								Tax	Addl. Tax	By TDS	Along with return	Total
1	Pending Contracts as on 1st April											
2	New Contract Under taken During the year											
3	Total (1+2)											
4	Contracts Pending as on 31st March											

6. INFORMATION ABOUT VALUE ADDED TAX INCENTIVES (IF APPLICABLE)

i. Eligibility certificate No. and Date of its issue	
ii. Certificate of entitlement No. and Date of its issue	
iii. Period of validity of the certificate of entitlement.	From………… To……………
iv. Period of suspension/ cancellation of certificate of entitlement during audit period	From…………. To……………..
iv. Ceiling, if any, subject to which the tax benefits are granted	Rs…………….
v. Benefit availed till the beginning of the year	Rs……………..
vi. (a) Benefit availed against sales during the year	Rs.……………
(b) Benefits availed for the tax paid purchases during the year	Rs.……………

vii. Total benefit availed	Rs. ……………
viii. Balance of ceiling (if any) at the close of the year	Rs. ……………
ix. Addl. Tax collected on sales	Rs.…………..
x. Addl. Tax collected on purchases	Rs.…………..
xi. Addl. Tax payable (ix-x)	Rs.……………..
xii . Addl. Tax paid	Rs.……………..
xiii. Excess amount of Addl. Tax	Rs.…………….

PART V **TIN**

FINANCIAL RESULTS

1. SUMMARY RESULTS OF TAX

Sl. No	Particulars			
1	**Amount**	**Total**		**Itc Claimed**
		Tax	Addl. Tax	
1.1	Input tax paid in local purchase of goods			
	1% Turnover of Purchase Rs………………………			
	4% Turnover of Purchase Rs………………………			
	12.5% Turnover of Purchase Rs………………………			
	Others. Turnover of Purchase Rs………………………			
1.2	Input tax paid on capital goods			
1.3	Purchase tax paid			
1.4	Entry tax paid			
1.5	Tax amount eligible for tax credit on opening stock under S.12.			
1.6	Others if any (Specify)			
1.7	Input tax credit brought forward (carried forward from previous year)			
1.8	Total (1.1 to 1.7)			
1.9	Deduct input tax credit required to be reduced as per Section 11			
1.10	Net amount for tax credits (1.8-1.9)			
2.	**Out put tax**	Tax	Addl. Tax	
2.1	Tax Due /collected on sales			
	1% turnover of sale Rs………………………..			
	4% turnover of sale Rs………………………..			
	12.5% turnover of sale Rs………………………..			
	Others turnover of sale Rs………………………..			
2.2	Entry Tax paid/ Payable			
2.3	Purchase tax paid/payable			
2.4	Others if any (Specify)			
2.5	Total Out put tax paid/payable (2.1 to 2.4)			
3	**Net tax payable/ creditable (**Total of output tax –Total of input tax)			
4	**Tax Due on interstate sales**			
5	**Net tax payable/Creditable**			
6	Excess input tax Credit carried forward (if any)			

2. DETAILS OF REFUNDS

Sl. No.	Particulars	Amount Due
1	On Export	
2	On Inter State sales	
3	On inter state Stock Transfer	
4	Separate Tax paid local Purchase by Incentive unit	
5	On unadjusted & Excess tax credit **not carried forward**	
6	On excess unadjusted payment of tax due to any reason	
7	Total	
8	Refund Effected	
9	Balance Outstanding	

3. STATEMENT OF TAXES ETC PAID/PAYABLE/REMITTED DURING THE YEAR **

Sl.No	Particulars	Amount payable	Amount Paid/Remitted	Balance Payable
1	VAT Act			

2	CST Act			
3	Entry Tax Act			
4	Others(Specify)			
5	Total			
	Sub Details Under VAT Act			
	a) VAT [Tax + Addl. Tax]			
	b) Purchase Tax			
	c) Tax deduction at Source			
	d) amount paid for voluntary registration			
	e) Interest			
	f) penalty			
	g) others (specify)			
	h) Total			

Notes

1. *Separate statement of month wise payments with details of chalan is submitted.*
2. *Separate Quantitative particulars of principle items is submitted.*
3. Separate list of statutory forms obtained from the Commercial Tax Office with serial numbers. (Form C,E1,E11,F,H,I,J and others, if any) is submitted
4. Separate list of statutory forms issued by the dealer during the year (Form C,E1,E11,F,H,I,J and others, if any) is submitted
5. Separate list of statutory forms received on the sales of goods under Gujarat value Added Tax Act, 2003 as well as under Central Sales Tax Act, 1956 is submitted.
6. *Observations about delay in filing returns, delay in payment of tax or non-payment or short payment of tax (if any)*

Place (Signature of the dealer) (Signature of Auditor)
Date Chartered Accountant/ Cost Accountant/
Sale Tax –Legal Practitioner with Enrolment/Member Ship No.

1. *All the columns/Rows should be filled as stipulated. If any statement /columns/Rows is not applicable put“NA” (Bold Letters) against the respective statement/columns/Row*
2. *Pl attach separate list mentioning commodity wise turnover of sales and purchase, tax rate and tax involved of top 10 commodities*

To,
The Assessing Officer, ___________________Unit

Audit report as received above is submitted as per requirement of S.63 of Guj. VAT Act, 2003

Place Name
Date Signature of Dealer
Designation