

Prepared by :- Amit Todkari

VAT AUDIT REQUIREMENT for F.Y 2009-10

(A) General Information

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|----|---|---|---|
| 1 | MVAT & CST Number* | : | MVAT -
CST - |
| 2 | Income Tax Audit Report in Form 3CA & 3CD with all annexures of Current Year* | : | Yes / No |
| 3 | Last Year VAT Audit report* | : | Yes / No |
| 4 | E-mail id of Dealer | : | |
| 5 | PAN No. * | : | |
| 6 | Registration Certificate. * | : | Yes / No |
| 7 | Address of the Business | : | <div style="border-bottom: 1px solid black; height: 1.2em; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 1.2em; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 1.2em; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 1.2em;"></div> |
| 8 | R.C Number under P.T Act,1975* | : | |
| 9 | Date of effect of R.C under P.T Act | : | |
| 10 | P.T Return filed for the period under Audit* | : | Yes / No |
| 11 | Payment are made as per return* | : | Yes / No |
| 12 | E.C Number under P.T Act,1975* | : | |
| 13 | Date of Effect of E.C under PT Act | : | |
| 14 | The PT under above E.C has been paid for the period under audit* | : | Yes / No |
| 15 | R.C Number under Luxury Tax Act,1987* | : | |
| 16 | Returns are filed under the Luxury Tax Act,1987, for the period under Audit * | : | Yes / No |
| 17 | Payments are made as per returns* | : | Yes / No |

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|----|--|---|
| 18 | R.C Number Entry Tax on Goods Act,2002 * | : |
| 19 | R.C Number under Sugarcane Purchase Tax Act,1962* | : |
| 20 | Eligibility Certificate Number* | : |
| 21 | Entitlement Certificate Number* | : |
| 22 | ECC Number under Central Excise Act,1962* | : |
| 23 | Import Export Code given by DGST* | : |
| 24 | Service Tax Registration Number* | : |
| 25 | Statutory Audit Report, Balance Sheet, Profit & Loss A/c and Notes to accounts | |
| 26 | Copies of Returns filed in Form 405, if any | |
| 27 | Confirmation regarding maintenance of Stock Register | |

(b) Business Related information

- | | | |
|---|---|--------------------------------|
| 1 | 5 Major Commodities | Schedule Entry as per MVAT Act |
| | a) | : |
| | b) | : |
| | c) | : |
| | d) | : |
| | e) | : |
| 2 | Address & Place of Business of the Dealer where Books of Accounts are kept. | : |
| 3 | Name & Version of accounting software used | : |
| 4 | Change in accounting software, if any | : |
| 5 | The major changes made during the period of review | |
| | a) Change in the method of valuation of stock | : |
| | b) Change in accounting system | : |
| | c) Change in product line | : |
| | d) New business Activity | : |

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- 6 Nature of Business : Manufacturer / Retailer / Reseller / Wholesaler / Importer / Exporter / Work contractor / Restaurant / Bakery / Liquor Dealer / Job worker / PSI unit / Franchisee Agent / Mandap Decorator / Secondhand motor vehicle dealer / Motor vehicle dealer / if other (please specify)
- 7 Constitution of Business : a) Proprietor
: b) Partnership
: c) Pvt. Ltd. Co
: d) Trust
: e) Public Ltd. Co
: f) HUF
: g) Others
: h) Co-Operative Society
- 8 Bank Account(s) Details (Please fill in attached sheet - A)
- 9 List of Additional Place of Business with Pin code No. : (Please fill in attached sheet - B)
- 10 Amount of Working Capital - CA - CL

(c) Other requirements

- 1 All MVAT Challan paid & MVAT returns* : For Annexure - A
- 2 All CST Challan Paid & CST returns* : For Annexure - B
- 3 Details of TDS Certificate received* : For Annexure - C
- 4 Details of TDS Certificate issue* (Details of TDS Certificate issued and Copies of TDS Returns in form 405 and the respective Challans for amounts paid thereon and Copies of Register in form 404) : For Annexure – D
- 5 a) Compilation of Combined Purchase Register matched with Monthly returns filed during the year : For Annexure - E

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- b) Reconciliation of Asset Addition as per Balance Sheet and Purchases as per Combined Purchase Register so as to ensure that all the Capital purchases are included in the Combined Purchase Register and relevant tax codes are given to the said capital purchase : For Annexure - E
- c) Reconciliation of VAT Recoverable Account with VAT set-off as per Return : For Annexure - E
- d) Details of Assets Additions and Deletions with Doc Ref. No. as a link with purchase and sales Register for sales tax : For Annexure - E & K
- 6 Financial Ratios for the year under Audit - compilation of figures for determining Ratios : For Annexure - F
- 7 Details of certificates or declaration received - (details must contained the following information - Name of the Dealer who issued the certificates or declaration, TIN / RC no., Declaration No., Gross Amt. as per invoice (net of goods returns), Amt. for which declaration received.) : For Annexure - G (For CST), For C - form, E I - form, E II - form, F -form, Local H - form, OMS - H form, I - form, J - form.
- 8 Details of certificates or declaration (in local H - Form) not received.- (Details must contain the following information - Name of the Dealer who has not issued the certificates or declaration, TIN if applicable, Invoice No., Date of invoice, Taxable Amt., Rate of Tax Applicable [Local rate]). : For Annexure - H (For CST), For H - Form
- 9 Details of certificates or declaration **not** received under CST Act, 1956 (other than local H- Form) - (details must contained the following information - Name of the Dealer who has not issued the certificates or declaration, CST TIN if any , Invoice No., Date of invoice , Taxable Amt., Tax Amount, Rate of Tax Applicable [Local rate]). : For Annexure – I (For CST), For other than Local H – Form
- 10 Details of Customer – wise VAT sales - (details must contained the following information - Name of customers ,TIN of Customers (Sales),Net Taxable Amt., VAT Amt.) : For Annexure – J-Sec 1 (For MVAT)

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|----|---|--|
| 11 | Details of Supplier – wise VAT purchase -
(details must contained the following
information – Name of suppliers, TIN of
suppliers (Purchase), Net Taxable Amt., VAT
Amt.) | : For Annexure – J-Sec 2 (For
MVAT) |
| 12 | Details of Customer – wise Debit Note &
Credit Note VAT sales -
(details must contained the following
information - Name of customers ,TIN of
Customers (Sales),Net Taxable Amt., VAT
Amt.) | : For Annexure – J-Sec 3 (For
MVAT) |
| 13 | Details of Supplier – wise Debit Note & Credit
Note on which VAT is charge separately -
(details must contained the following
information - Name of suppliers ,TIN of
suppliers (Purchase), Net Taxable Amt., VAT
Amt.) | : For Annexure – J-Sec 4 (For
MVAT) |
| 14 | Details of Customer wise transactions of
Direct export and High seas sales under CST
Act,1956-(details must contained the
following information - Name of customers
,TIN of Customers (Sales) , Gross Amt.,
Transaction Type, Major Commodity, Gross
Total (in Rs.)) | : For Annexure – J-Sec 5 (For
CST) |
| 15 | Details of Supplier – wise Transactions under
CST Act,1956 -
(details must contained the following
information - Name of suppliers ,TIN of
suppliers (Purchase), Transaction Type, Any
other cost of purchase, Gross Amt.) | : For Annexure – J-Sec 6 (For
CST) |
| 16 | a) Document-wise details of Misc. Income/
Other Income
b) Determination of GTO of Sales along with
Reconciliation with Profit & Loss Account,
Trial Balance / Sales and Purchase Register
c) Determination of GTO of Purchase along
with Reconciliation with Profit & Loss
Account, Trial Balance / Sales and Purchase
Register
d) Reconciliation of sales with books of
accounts | : For Annexure – K
: For Annexure – K
: For Annexure – K
: For Annexure – K |

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- e) Reconciliation of exports as per return with : For Annexure – K
FOB value of exports as per balance sheet
- f) Reconciliation of purchases as per P & L : For Annexure – K
with purchases as per Register

Notes :-

1. (*) this mark indicates we required Original copy to verify & Xerox copy of those documents.
2. In other requirement we required all supporting documents for point No.C-1 to C-16

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A) Bank Account(s) Details

Sr.No.	Name of the bank	Branch BSR Number & Address	Account Number
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

B) List of Additional Place of Business

Sr. No	Name of The Division or unit	Floor & Building Name	Plot No, Street & area	City	PIN Code	District & State
1						
2						
3						
4						
5						