{ 34 }

PROPOSED FORM

FORM-XXIII

Department of Commercial Taxes, Government of Uttar Pradesh

(See Sub section 17 of Section 21 of the UPVAT Act, 2008 and Rule 42 of the UPVAT Rules, 2008)

Audit report by specified authority

PART-I

Certified that I/we have verified the correctness and completeness of the returns for the period mentioned below.

sr.no.	Particular	Descriptions
i-	Name and style of the dealer	
ii-	Address of the principal place of the business	
iii-	Tax payers identification Number (TIN)	
iv-	Central Registration Number	
v-	Tax Deduction Number (TDN)	
vi-	Service Provider Number (SPN)	
vii-	Certificate of Entitlement no. if any	
viii-	PAN	
ix-	Central Excise Registration Certificate no.	
x-	Registration Certificate in any other Act	
xi-	Period of the return verified	from.................... to ....
xii-	Return verified (tick)	(i) under UPVAT Act 2008
		(ii) under the Central Sales Tax Act 1956
		(iii) under UP Tax on the Entry of Goods Act.

Certified that subject to my/our observations and comments about non compliances, shortcomings, deficiencies in the returns filed by the dealer as given in the part II of the detailed report attached.

1. In my/our opinion the books of accounts and other related records and registers maintained by the dealer are sufficient for verification of correctness and completeness of the returns.
2. The gross turnover of the sales and purchase declared in the returns include all the transactions of sales and purchase concluded during the period under the verification.

3. The adjustment to the turnover of sales/purchases is based on the entries made in the books of accounts during the period of verification.

4. The deductions from the gross turnover of sales or purchases, as the case may be, including the deduction on account of goods returned, claimed in the returns are in conformity with the provisions of the relevant Act.

5. Considering the classification of goods sold and rate of tax applicable, computation of tax payable as shown in the returns is correct.

6. Computation of Input Tax Credit admissible in respect of purchases made during the period of verification and adjustment to ITC claimed in the previous year is correct.

7. List of purchases from registered dealer as submitted along with return in prescribed form is found correct and complete for the relevant period of verification.

8. Other information required to be furnished in the return is correct and complete.

9. For the purpose of the verification of the return of the period under verification I/We have relied on

   (a) Books of accounts & documents maintained for the period ending on .... namely

      (i) .... (ii) .... (iii) .... (iv) ....

      (v) .... (vi) .... (vii) .... (viii) ....

   (b) Profit and loss account and balance sheet for the year ending on ....

   (c) Documents in support of concession and deduction claimed are

      (i) .... (ii) .... (iii) ....

      (iv) .... (v) .... (vi) ....

   (d) ....

   (c) ....

10. Following are the major changes made during the period of verification

   (i) Changes in the constitution of the business.

   (ii) Changes in the method of valuation of the stock.

   (iii) Changes in the accounting system

   (iv) Any other changes affecting the business prospects

11. Comments and observations on non compliances, shortcomings, and deficiencies in the filing of returns and accounts maintained are recorded in the part II of the audit report.

12. Summary of the result of the verification of the return for the period under verification regarding additional tax liability and additional amount of refund under different tax laws are as follow.

sr. no.	Particular	as per return	determined as per a/c s	difference
1	2	3	4	5
1.	Tax payable under UPVAT Act, 2008			
2.	ITC adjusted in UPVAT Act, 2008			
3.	Net tax payable under UPVAT Act, 2008			
4.	Tax payable under the CST Act, 1956			
5.	ITC adjusted in CST Act, 1956			
6.	Net tax payable under CST Act, 1956			
7.	ITC claimed under section 13 of the UPVAT Act, 2008			
8.	ITC adjusted in UPVAT and CST			
9.	ITC adjusted against dues under UPTT or UPVAT			
10.	RITC disclosed under UPVAT Act, 2008			
11.	RITC deposited			
12.	Refund claimed			
13.	Additional demand			
14.	any other (please specify)			

13. The dealer has been advised

(a) To pay the differential amount of tax liability for the Rs. ....

(b) To claim the additional refund Rs. ....

(c) To revise the returns for the period ending on .... and so on

Place .... Signature ....

Date .... Name of CA/CS ....

Membership No. ....

Encl. - 1- Statutory audit report along with profit & Loss account and balance sheet.

2- Part II of the report in form XXIII.

FORM XXIII

Department of Commercial Taxes, Government of Uttar Pradesh

(See Subsection 17 of section 21 of the UPVAT Act, 2008 and Rule 42 of the UPVAT Rules, 2008)

Audit Report by Specified Authority

Part-II

Note :-

1. Please do not attach any document with this part of the report.
2. Points for verification are indicative and are not exhaustive. Additional information, if any, may please be given in the comments/remarks column.
3. No column of the report is to be left blank. If information asked for is not relevant, please state "Not applicable"
4. Hard copy of the report prepared on computer would be acceptable, provided the report is in prescribed format.

Section A: General information

1.	Assessment year	
2.	Period for the audit	Ending on
3.	Name/Address of the dealer	
4.	Taxpayer's Identification Number [TIN]	
	Tax Deduction Number [TDN]	
	Service Provider Number [SPN]	
	CST registration number	
	Entitlement Certificate under section 42 of UPVAT	
	Registration Certificate no. issued under Service Tax Act	
	Any other registration number in any other Act	

5. Principal Place of Business, Depot/Branches/Go downs/Manufacturing places in or outside UP :-

	Particulars	Address
a-	Principal place of business	
b.	Branch/go-down/depot	
	i-	
	ii-	
	iii-	
	iv-	

6.	Name & addresses of Partner/s, Proprietor, Director/s, Karta, Trustee/s, Principal officer/s etc.			
	Name and Address	Status	From	To
	(i)			
	(ii)			
	(iii)			
	(iv)			
	(v)			

7.	Details of Bank Accounts		
S. N.	Name & address of the branch	Nature of A/c	Account No.
I			
II			
III			

Section B :- Business related information :

1.	Nature of Business (Tick the appropriate Box/Boxes)			
	Wholesale ☐	Retail ☐	Manufacturing Processing ☐	Import ☐
	Commission agency ☐	Works contract ☐	Transfer of right to use any goods ☐	Hire purchase ☐
	Export ☐	Any other		

2.	Constitution of dealer (Tick the appropriate Box/Boxes)				
	Proprietorship ☐	Partnership ☐	HUF ☐	Company ☐	Society ☐
	State or Central Govt. Corporation ☐	Club ☐	Asso-ciation ☐	Any other ☐	

3. Name of the commodities related to the business		
sr.no.	class of goods	specific name of the goods

4.	Business activity in the brief

5.	Opted for Composition under section 6 of UPVAT (tick only)	Reseller	Civil Contractor	electrical Contractor	Any other

Section C :- Information related to form of declaration or certificate issued by Department of Commercial Tax during the period of verification :

1. Detail of Forms :-

Sl.no.	Name of Form	Opening Balance	Received	Used		Lost/ Destroyed	Forms Surrendered	Closing Balance
		No.	No.	No.	Amount covered	No.	Total No.	Total No.
1	2	3	4	5(a)	5(b)	6	7	8
i-	XXI							
ii-	XXXI							
iii-	XXXVIII							
iv-	C							
v-	F							
vi-	H							
vii-	EI							
viii-	EII							

2. Details of certificate D countersigned by assessing authority during the period under verification:

certificate number countersigned by assessing authority		total number of certificate countersigned	issued during assessment year		balance no. of certificate		total number of certificate in balance	total amount of purchase against certificate	total of measure/
from	to		from	to	from	to			
1	2	3	4	5	6	7	8	9	10

3a- Commodity wise amount covered by the form of declaration C prescribed under the CST Act 1956 used during the period under verification.

serial no.	commodity	amount	quantity/measure
1	2	3	4

3b- Year wise amount covered by the declaration C prescribed under the CST Act 1956 and used during the period under verification.

serial no.	commodity	amount	quantity/measure
1	2	3	4

3c- Commodity wise amount covered by the form of Certificate H prescribed under the CST Act 1956 and used during the period under verification.

serial no.	commodity	amount	quantity/measure
1	2	3	4

3d- Year wise amount covered by the form of certificate H prescribed under the CST Act 1956 and used during the period under verification.

serial no.	commodity	amount	quantity/measure
1	2	3	4

3e- Commodity wise amount covered by the form of declaration F prescribed under the CST Act 1956 and used during the period under verification.

serial no.	commodity	amount	quantity/measure
1	2	3	4

3f- Year wise amount covered by the form of declaration F prescribed under the CST Act 1956 and used during the period under verification.

serial no.	assessment year	amount	quantity/measure
1	2	3	4

3g- Commodity wise amount covered by the form of certificate EI prescribed under the CST Act 1956 and used during the period under verification.

serial no.	commodity	amount	quantity/measure
1	2	3	4

3h- Year wise amount covered by form of certificate EI prescribed under the CST Act 1956 and used during the period under verification.			
serial no.	commodity	amount	quantity/measure
1	2	3	4

3I- Commodity wise amount covered by the form of certificate EII prescribed under the CST Act 1956 and used during the period under verification.			
serial no.	commodity	amount	quantity/measure
1	2	3	4

3J- Year wise amount covered by the form of certificate EII prescribed under the CST Act 1956 and used during the period under verification.			
serial no.	commodity	amount	quantity/measure
1	2	3	4

3K- Commodity wise amount covered by the Certificate D prescribed for non vat goods i.e. diesel, Natural gas naptha, furnace oil etc. prescribed under UPVAT used during the period under verification.			
serial no.	commodity	amount	quantity/measure
1	2	3	4

3L- Year wise amount covered by the Certificate D prescribed for non vat goods i.e. diesel, Natural gas, naptha, furnace oil etc. prescribed under UPVAT used during the period under verification.			
serial no.	assessment year	amount	quantity/measure
1	2	3	4

3M- Commodity wise amount covered by form XXI (transport memo) prescribed under UPVAT

serial no.	no. of XXI used	name of the commodity	amount	quantity/measure
1	2	3	4	5

3N- Detail of the certificate XXXI (TDS Certificate) issued during the period of verification

serial no.	Total payment made against WC	Total amount deducted	no. of certificate issued	amount covered by certificate issued
1	2	3	4	5

3O- Year wise detail of the certificate XXXI (TDS Certificate) issued during the period of verification

serial no.	no. of certificate issued	amount covered by certificate	assessment year for which certificate issued
1	2	3	4

Section :- D—Information regarding search & seizure :-

1. Detail of search, inspection and seizure in this Year, preceding Year and succeeding Year (If any) which are related to this year.

S.No.	Date of search/inspection/ seizure	Name of Authority, who has conducted search & seizure	Result
i-			
ii-			
iii-			
—			

2. Details of penalty/provisional etc. and result in appeal/writ

S.N.	Date of order	Section in which order is passed	Amount of penalty /tax	Result in appeals/writ, if pending write appeal/writ no.			
				Ist Appeal	Tribunal	Settlement Commission	High Court/ Supreme Court
i-							
ii-							
iii-							
—							

Section E—Information regarding investment

1. Capital Goods

S.N.	Description of goods	Opening stock		Purchase		Sale		transfer to Capital a/c		Closing stock	
		Quantity /measure	Value	Quantity /measure	Value	Quantity /measure	Value	Quantity /measure	Value	Quantity /measure	Value
	Total										

2. Capital

a-	Working Capital employed (difference between current asset and current liability)	Rs. .... (in lakh)
b-	Fixed Capital Investment (in land, building, plant, machinery etc.)	Rs. .... (in lakh)

Section F—Information regarding Purchase and sale, opening & closing stock

1 (a)—Details of GTO/NTO of sales and tax payable of last two preceding year

Assessment year	Particulars	GTO of sale	NTO of sale	Tax payable
	declared			
	assessed			
	declared			
	assessed			

1 (b) Details of GTO/NTO purchase and tax payable of last two preceding years

Assessment year	Particulars	GTO of purchase	NTO of purchase	Tax payable
	declared			
	assessed			
	declared			
	assessed			

2- Statement of inventories of opening/closing stock/purchase/manufacture/sale

(a) Opening Stock

sr.no.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc.			

(b) Purchase

sr.no.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc.			

(c) Received by transfer

sr.no.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc.			

(d) Received otherwise

sr.no.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc.			

(e) sale within State

sr.no.	name of the commodity	measure/quantity/weight	sale value
1	2	3	4
i-			
etc.			

(f) sale in course of inter state trade or commerce

sr.no.	name of the commodity	measure/quantity/weight	sale value
1	2	3	4
i-			
etc.			

(g) sale in course of export of goods out of territory in India

sr.no.	name of the commodity	measure/quantity/weight	sale value
1	2	3	4
i-			
etc.			

(h) sale in course of import of goods out of territory of India

sr.no.	name of the commodity	measure/quantity/weight	sale value
1	2	3	4
i-			
etc.			

(i) sale out side of the state (consignment sale/stock transfer etc.)

sr.no.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc.			

(j) Consumption in manufacturing

sr.no.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc.			

(k) Consumption in processing

sr.no.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc.			

(l) Consumption in packing

sr.no.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc.			

(m) Closing stock

sr.no.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc.			

3(a) Turnover of Purchase

sr.no.	Particular of purchase	Vat goods (in Rs.)	Non vat goods (in Rs.)	Exempt goods (in Rs.)	Total (in Rs.)
i-	Purchases from registered dealer in UP				
ii-	Purchases from persons other than registered dealer				

	in UP				
iii-	Purchase in course of import				
iv-	Purchases in course of export				
v-	Purchases in course of movement of goods from one state to another				
vi-	Purchases in course of inter -state trade or commerce				
vii-	Purchases in ex UP principal a/c				
viii-	Purchases in UP principals a/c				
ix-	any other purchase for any purpose				

3(b) Taxable purchase and tax

S.N.	Name of commodity	purchase turnover of Vat goods	purchase turnover of Non Vat goods	rate of tax	amount of tax
i-					
ii-					
iii-					
iv-					
v-					
vi-					
etc.					

4(a) Turn over of sales

sr.no.	Particular of sales	Vat goods (in Rs.)	Non vat goods (in Rs.)	Exempt goods (in Rs.)	Total (in Rs.)
i-	Sales to registered dealer in UP				
ii-	Sales to persons other than registered dealer in UP				
iii-	Sales in course of import				
iv-	Sales in course of export u/s (5) 1 of CST Act				
v-	Sales in course of export u/s (5)3 of CST Act				
vi-	Sales out side state				
vii-	Sales in course of movement of goods from one state to another				

viii-	Sales in course of inter-state trade or commerce to registered dealer				
ix-	Sales in course of inter-state trade or commerce to person other than registered dealer				
x-	Sales in ex UP principal a/c				
xi-	Sales in UP principals a/c				
xii-	any other sale				

4(b) Taxable sale and Tax

S.N.	Name of commodity	turnover of sales of Non Vat goods	turnover of sales of Non Vat goods	rate of tax	amount of tax
i-					
ii-					
iii-					
iv-					
v-					
vi-					
etc.					

4(c) Taxable sale and Tax under CST Act, 1956

S.N.	Name of commodity	sale against C form	sale without C form	Rate of tax	Amount of tax
1	2	3	4	5	
i-					
ii-					
etc.					

5(a) Tax on the turnover of sale in works contract under UPVAT Act

S.N.	Name of commodity	rate of tax	taxable turnover of sale	amount of tax
i-				
ii-				
iii-				
iv-				
etc.	Total			

5(b) Tax on Sale in course of inter state trade or commerce in works contract

S.N.	Name of commodity	Rate of tax	Taxable turnover of sale against C	Taxable turnover of sale without C	Amount of tax
i-					
ii-					
iii-					
iv-					
etc.	Total				

5(c) Tax in case of transfer of right to use of any goods under UPVAT Act, 2008

S.N.	Name of commodity whose right to use is transferred	taxable turnover of sale	rate of tax	amount of tax
i-				
ii-				
iii-				
iv-				
etc.	Total			

5(d) Tax in case of transfer of right to use of any goods under CST Act, 1956

S.N.	Name of commodity whose right to use is transferred	rate of tax	Taxable turnover of sale against C	Taxable turnover of sale without C	Amount of tax
i-					
ii-					
iii-					
iv-					
etc.	Total				

6. Composition money

Sl.No.	Nature of works contract	Total Amount received or receivable	Deduction allowed	Amount liable to composition money	Rate of composition	Amount of composition Money
1	2	3	4	5	6	7
i						
ii						

7. Tax on the value of goods under UP Tax on Entry of Goods into Local Areas Act 2007

Serial No.	Name commodity	Value of goods	rate of tax on the entry of goods	amount of tax on the entry of goods
1	2	3	4	5
Total				

8. Total tax payable

S.N.	Particulars	Amount
i	Tax on the purchase	
ii	Tax on the sale	
iii	Tax in case of works contract	
iv	Tax in case of the transfer of right to use any goods	
v	Amount of tax deducted at source	
vi	Amount of composition money	
vii	Amount of tax on the entry of goods into local area	
viii	Tax under CST Act 1956	
ix	Total tax payable	

9. ITC

S.N.	Particular	Amount
i-	ITC brought forward from last assessment year	
ii-	ITC earned during assessment year	
iii-	total (i+ii)	
iv-	ITC adjusted against tax payable in CST for current year	
v-	ITC adjusted against tax payable in UPVAT for current year	
vi-	ITC adjusted against dues in UPTT	
vii-	ITC adjusted against any other dues	
viii-	ITC refunded under section 41	
ix-	ITC refunded under section 15 (other than section 41)	
x-	Total (iv+v+vi+vii+viii+ix)	
xi-	ITC in balance	
xii-	ITC carried forward for next year	

10. Filing of return and payment of tax

(a) Periodicity

periodicity of return (please tick in appropriate box)	monthly	quarterly	monthly tax quarterly return

(b) Filing of return and payment of tax

period	filing of return		Payment of tax	
	Due date	Date of filing	Due date	date of payment
April				
May				
June				
July				
Aug				
Sept				
Octo				
Nov				
Dec				
Jan				
Feb				
Mar				

(c) Observation

Observation about delay in filing of return, delay in payment of tax, or non payment of tax or short payment of tax if any.

11(a) Details of deposit along with return of tax period in Treasury/bank

S.N.	Month	Type of tax	TC no.	Date	Name of the bank	Branch
i	April	tax on purchase				
		tax on sale				
		TDS				
		Central sales Tax				
		composition money				
		Entry tax				
ii	May	tax on purchase				
		tax on sale				
		TDS				
		Central sales Tax				
		composition money				
		Entry tax				
iii	June	tax on purchase				
		tax on sale				
		TDS				
		Central Sales Tax				
		composition money				
		Entry tax				
iv	July	tax on purchase				
		tax on sale				
		TDS				
		Central Sales Tax				
		composition money				
		Entry tax				
v	Aug	tax on purchase				
		tax on sale				
		TDS				
		Central Sales Tax				
		composition money				
		Entry tax				

vi	Sept	tax on purchase				
		tax on sale				
		TDS				
		Central Sales Tax				
		composition money				
		Entry tax				
vii	Oct	tax on purchase				
		tax on sale				
		TDS				
		Central Sales Tax				
		composition money				
		Entry tax				
viii	Nov	tax on purchase				
		tax on sale				
		TDS				
		Central Sales Tax				
		composition money				
		Entry tax				
ix	Dec	tax on purchase				
		tax on sale				
		TDS				
		Central Sales Tax				
		composition money				
		Entry tax				
x	Jan	tax on purchase				
		tax on sale				
		TDS				
		Central Sales Tax				
		composition money				
		Entry tax				
xi	Feb	tax on purchase				
		tax on sale				
		TDS				
		Central Sales Tax				
		composition money				
		Entry tax				
xii	Mar	tax on purchase				
		tax on sale				
		TDS				
		Central Sales Tax				
		composition money				
		Entry tax				

12. Detail of adjustments in form 33-A

S.N.	Month in which adjusted	Amount	Year from which adjusted

13. Net Tax payable and demand/refund

Name of the Act	tax payable	tax deposited/ adjusted	ITC adjusted	Demand/ refund
1	2	3	4	5
UPVAT				
CST				
UPTEG				

Section G—Verification

1. Opening stock/Closing stock

Sr No.	Particular	Amount	Verification	Observation	Remarks
1	2	3	4	5	6
i	Opening/closing stock in same form and condition, finished, semi-finished, packing material, waste product by product etc.		i-Inventory: Basis of valuation, ii-Principal's stock iii-Stock within the state iv-stock out side the state v-Stock with agent vi-stock with other person vii-Whether stock is verifiable with tax/ sale invoice or not?		

2. Verification of purchase

Sr No.	Particular	Amount	Verification	Observation	Remarks
1	2	3	4	5	6
a-	Purchases from registered dealer		Whether purchases (i) are against tax invoice or sale invoice (ii) are inclusive of tax paid to registered dealer		

			(iii) other expenses such as commission, dami, packing/ forwarding charges, loading/ unloading charges, cost of packing material, (iv) reduction of amount in respect of return of goods (v) Tax/sale invoice contains the name and address of the purchasing dealer (vi) TIN of seller is verifiable (vii) Cost of outward freight or cost installation is separately charged or not (viii) amount of tax is separately charged or not (ix) Payment is made in accordance to the provision of the section 23 of UPVAT		
b-	Purchases from person other than registered dealer		(i) purchase from person other than the registered dealer are verifiable or not (ii) Tax have been paid to the Treasury or not (iii) Tax on the purchase on behalf of principal have been paid or not (iv) Certificate VI have been issued for purchase on behalf of principal or not (v) The amount and weight of purchase shown in form VI tallied with account (vi) whether taxable turnover of purchase have been determined in accordance with the provisions of the Act.		
c-	Value of goods for Entry tax		(i) For the purpose of entry tax value of goods have been determined in accordance with the provision of UPTEG Act 2007? (ii) Whether reversal of entry tax have been made?		

d-	Import of goods		(i) Goods purchased against declaration C are covered by the certificate of registration issued under 2-section 7 of the CST Act 1956. (ii) Whether goods purchased against declaration C under the CST Act 1956 or certificate D prescribed under UPVAT Act 2008 have been used for the purpose those have been purchased.? (iii) Purchase are covered by the form of declaration prescribed for import of taxable goods. (iv) Whether goods imported against form of declaration for import of are used in resale or for use in manufacture or processing or or packing of goods (v) If goods imported against form of declaration for import are not used in the circumstances described as above what is quantity/ measure/weight of goods disposed/dispossession otherwise than in serial no. (iv) (vi) whether taxes have been paid on imported goods or not ?. if have not been paid mention the amount.		

VERIFICATION OF SALE

S.N.	Particular	Amount	Verification	Observation	Remarks
1	2	3	4	5	6
1.	Gross turnover of sales		(i) GTO of sales to include all transactions of sales concluded during the period of verification including scrap sales, sale of old assets etc.		

			(ii) Whether any ex post facto grant of discounts or incentives or rebates or rewards and the like included or not? (iii) The amount of money value of any additional consideration flowing directly or indirectly from the buyer to the seller included or not? (iv) Amount of duty payable and deferred have been included or not. (v) Price of packing material have been included or not. (vi) In case of works contracts turnover of sale has been determined in accordance with the provisions with the provisions of Rule 9 of the UPVAT Rules 2008 or not? (vii) In case of transfer of right to use goods the turnover of sale has been determined in accordance with the provisions of Rule 10 of the UPVAT Rules 2008 or not? (viii) Return of goods beyond the prescribed period have not been deducted? (ix) Amount received from sale of business as whole is correct?		
2.	Branch transfers		(a) Method followed for valuation of goods which have been transferred to branches/ depot/agent etc. (b) Verification of the amount with the books of accounts. (c) Movement is not as a result of sale. (d) Whether accounts maintain by the dealer contains all information as provided under Rule 4 of the		

			UPCST Rules or not? (e) Whether form F duly filed and signed by appropriate authority, along with the proof of dispatch, have been submitted? (f) Method and mode of receipt of money regarding sale proceeds.		
3.	Turnover of sale including taxes payable		Reconciliation of turnover of sale and tax payable with the books of accounts.		
4.	Sales under section 4		Description of goods sold and schedule entry number		
5.	Break up of total sales under section 8 of CST Act 1956				
1.	Sales under section 8(1)		Net turnover of sales in under the CST Act		
2.	Sales under section 8(2)		Sale of fuel and lubricants filled into aircrafts which are registered in the foreign country		
3.	Sales under section 8(3)		Sale to SEZ, STP, EHTP and 100% EOU		
4.	Sales under section 8(4)		Exemption from tax only in respect of class of goods eligible for exemption.		
6.	Tax amount whether shown separately or computed as per provisions of section 4(4) of UPVAT		Should be equal to total tax payable		
7.	Deductions claimed				
1.	Non taxable charges		(a) Description of charges claimed as non taxable (b) Admissibility of deductions in the light of definition of 'sale price' read with the terms of sale (c). In respect works contracts verify whether deductions claimed are admissible and explain the method followed for		

				computation of admissible deductions. (d) In respect of transfer of right to use the goods deductions claimed as non taxable are admissible?		
	2.	Sales of Non vat goods		Description of goods sold and schedule entry number		
8.		Computation of tax payable		(a) Methodology followed for classification of sales and under various categories including tax rate wise classification. (b) In respect of works contracts, methodology followed for determination of sale consideration of the goods taxable at different rates. (c) In respect of leasing transactions and hire purchase transactions, methodology followed for determination of sale price liable to tax. Elements of considerations not forming part of 'sale price' to be specified.		
	1.	Sales taxable at 1%		Description of goods sold and schedule entry number		
	2.	Sales taxable at 2%		Description of goods sold and schedule entry number		
	3.	Sales taxable at 4%		Description of goods sold and schedule entry number		
	4.					
	5.					
	6.					
	etc					
9.		Amount of tax payable under the UPVAT Act on works contracts		(a) Method followed by discharging tax liability under the UPVAT Act and the amount of tax/composition payable under the said Act. (b) Tax liability in respect of such turnover of sale		

				disclosed in the returns for the period verification		
10		Amount of tax payable under the UPVAT Act on leasing contracts entered into prior to 01.01.08		(a) Method following for discharging tax liability under the rules of UPVAT Rules and the amount of tax payable under the rule. (b) Tax liability in respect of such turnover of sales disclosed in the returns for the period of verification.		

Section I :—Verification of Purchase for ITC

1.		Turnover of purchase		Methodology followed for classification of purchases under various categories		
	a.	Imports into India		Purchase invoices and other supporting documents		
	b.	Inter-State purchases		(a) Purchase invoices and other supporting documents (b) Class of goods purchased is included in the relevant list appended to the registration certificate issued under the CST Act and the goods are utilized for the intended purpose. Details of contraventions, if any, to be given in the report.		
	c.	Branch transfers		(a) Verification of the amount with the books of account. (b) Entries in stock records		
	d.	Local purchases from registered dealers		Purchase invoices and other supporting documents whether maintained or not		
	e.	Local purchases from person other than registered dealers		Identification of purchases from all class unregistered dealers/ persons, including works contracts.		
2.		**Computation of ITC/RITC**				
1.	a	Tax paid on purchases from registered dealers		Adequacy ITC register maintained by the dealer for computation of admissible ITC		
	b.	Tax paid on		System followed for		

		purchases not eligible for ITC		identification of purchases not eligible for ITC		
	c.	Tax paid on purchases eligible for ITC		Purchases eligible for ITC supported by tax invoice which is in conformity of the requirements in this regard		
	d.	Reversal of ITC at prescribed rate of the purchase price on account of				
	i	Inputs used in manufacture of tax free goods		Methods followed for computation of RITC and reasonableness of the ratios adopted for RITC		
	ii	Packing materials used in packing of tax free goods.		Method followed for computation of RITC and reasonableness of the ratios adopted for RITC		
	iii	Purchased goods transferred outside the State otherwise than by way of sale		Method followed for identification of such purchases		
	iv	Inputs used in manufacture of goods which is transferred outside the State otherwise than by way of sale		Method followed for computation of RITC and reasonableness of the ratios adopted for RITC		
	e.	RITC on goods used in execution works contract for which the contractor has opted for composition in lieu of tax payable		Method followed for identification gross RITC admissible on purchases relating to such category of deemed sales and the method followed for working out RITC		
	f.	RITC on the goods claimed as capital goods but such goods		Identification of goods mentioned in the exclusion clause of section 2(f) of UPVAT Act		

		are not eligible for ITC				
	g.	RITC on the goods used in repairing and maintenance but claimed as capital goods.		Method followed for identification gross RITC admissible on purchases relating to such category of goods and the method followed for working out RITC		
	h.	RITC on the purchase of goods for the dealer does not possess the tax invoice or purchased the without taking actual delivery of goods.		Method followed for identification of such purchases relating to such category of goods and the method followed for working out RITC		
	i.	RITC on the purchase for which the dealer has lost tax invoice		Method followed for identification of such purchases relating to such category of goods and the method followed for working out RITC		
	j.	RITC on the purchase of capital goods which have been used in works contract		Methodology adopted to identify such goods and computation of RITC		
	k.	RITC on the opening stock on the date of commencement of compounding scheme under section 6				
	i.	RITC on the stock on the date of closure of business				
	m.	RITC on goods used or consumed in				

		manufacturing/ processing/ packing of goods belonging to other persons				
	n.	RITC in respect of goods gifted or otherwise distributed free of cost or lost or stolen or destroyed				
	o.	RITC in respect of goods used in manufacturing /processing/ packing of non vat goods.				
	p.	RITC in respect of credit note received from seller				
	q.	RITC in circumstances in which ITC is not admissible				
3.		Balance ITC Add : ITC trading goods held in stock as on 1.1.08 claimed in return after 30.6.08		a) Verification of stock declaration with closing stock as per books of accounts b) Verification of corresponding purchase invoices, eligibility for ITC and the amount of ITC claimed		
4.		ITC adjusted against tax payable				
5.		ITC adjusted against CST payable				
6.		Refund of ITC claimed in the				

7.		returns Balance, if any		Reasons, if any, for balance of ITC		

Section J : Computation of composition money

1.	Particulars		
2.	Category of the dealer as per composition scheme and rate of composition payable		
3.	Eligibility to pay tax under composition option	Verification	Observation
		(i) All purchases are local purchases from dealers in U.P.	
		(ii) The dealer is not a manufacturer or importer of doing sale in course of inter state trade or commerce or exporter	
		(iii) No tax has been collected from customers	
		(iv) No ITC has been claimed	
		(v) The dealer has not issued 'Tax Invoice'.	
		(vi) turnover of last year has not exceeded fifty lakh	
		(vii) Turn over has not exceeded fifty lakh	
		(viii) All sales have been made within the state of U.P.	
4.	**Computation of taxable value**		
a.	Total turnover of sales.....	Reconciliation of turnover of sales with the books of accounts	
b.	Turnover of sales of goods non VAT goods	Description of goods sold and schedule entry number	
c.	Turn over of exempted goods	Description of goods sold and schedule entry number	
d.	Balance Turnover of slaes Rs.		
e.	Balance : Turnover of sales liable to tax and applicable rate of composition	Rs. .... Rate of compostion	
f.	Amount of composition money payable	Rs.	

Section K : Verification of returns under the Central Sales Tax Act, 1956

Sl. No.		Particular	Amount	Verification	Observation	Remarks
1.		Gross turnover of sales including branch transfers		GTO of slaes as per returns		
2.		Turnover of sales under the UPVAT Act, 2008		Turnover of sales as per returns under the UPVAT Act, 2008		
3.		Turnover of sales under the CST, Act, 1956 including branch transfers		Turnover of sales and branch transfers under the UPVAT		
4.		Branch transfers		a) Method followed for valuation of branch transfers b) Verification of the amount with the books of accounts		
5.		Turnover of sales under the CST Act, 1956 including taxes payable		Reconciliation of turnover of sales and sales tax payable with the books of accounts		
6.		Deductions claimed				
	1.	Tax amount, whether shown separately or computed as per provisions of section 8A of the CST Act, 1956		Should be equal to total sales tax payable		
	2.	Non Taxable Charges		(a) Description of charges Claimed as non taxable (b) Admissibility of deductions in the light of definition of 'sales price' read with the terms of sale		
	3.	Sales outside the State u/s 4		Sales concluded outside the State		
	4.	Sales in the course of export u/s 5(1) High seas sales		Documentation and operating procedure in terms of the provisions of the Act and legal position in this regard		

	5.	Sales in the course of export u/s 5(1) Sales occasioning import		Documentation and Operating procedure in terms of the provisions of the Act and legal position in this regard		
	6.	Sales in the course of export u/s 5(2) Direct export by the dealer		Documentation and Operating procedure in terms of the provisions of the Act and legal position in this regard		
	7.	Sales in the course of export u/s 5(3) Sales against form H		Documentation and Operating procedure in terms of the provisions of the Act and legal position in this regard		
	8.	Sales in the transit u/s 6(2)		Documentation and Operating procedure in terms of the provisions of the Act and legal position in this regard		
	9.	Sales by Industrial unit availing the benefit of exemption from tax or reduction in the rate of tax under under erstwhile Act.		Exemption from tax only in respect of class of goods eligible for exemption as mentioned in the eligibility certificate and only if such sales are supported by Form C		
7.		**Computation of central sales tax payable**				
	a.	Sales against form C				
	b.	Sales Taxable at 4%				
	c.	Sales Taxable at..		Description of goods sold and schedule entry number under the UPVAT Act, 2008		
	d.	Sales Taxable at..		Description of goods sold and schedule entry number under the UPVAT Act, 2008		
	e.	Sales without form C				
	f.	Sales Taxable at..		Description of goods sold and schedule entry number under the UPVAT Act, 2008		
	g.	Sales Taxable at..		Description of goods sold and schedule entry number under the UPVAT Act, 2008		
	h.	Sales Taxable at..		Description of goods sold and schedule entry number under the UPVAT Act, 2008		
		Total CST Payable				

Place ....

Date ....

Signature ....

Name of specified authority ....

Membership No. ....