

AUDIT REPORT
PART-3
SCHEDULE-II

Computation of net turnover of sales liable of tax						
Sr.No	Particulars	As per Returns (Rs.)	As per Audit (Rs.)	Difference		
1	2	3	4	5		
1	Gross turnover of sales including, taxes as well as turnover of non sale transactions like value of branch/ consignment transfers , job work charges etc					
2	Less- Turnover of sales including inter-state consignments transfers/branch branch transfers covered under schedule I , III, IV, V and VI					
3	Balance turnover (1- 2)					
4	Retailer					
a)	Total turnover of sales					
b)	Less:-Turnover of sales of goods excluded from the Composition Scheme					
c)	Less:-Allowable reductions/ deductions					
d)	Total available deductions (b+c)					
e)	Balance: Net turnover of sales liable to tax under Composition Scheme (a – d)					
5	Restaurant, Club, Caterer etc.					
a)	Total turnover of sales.					
6	Baker					
a)	Total turnover of sales					
7	Second hand motor vehicles dealer					
a)	Total turnover of sales					
b)	Less: Allowable reductions/ deductions					
c)	Net turnover of sales, liable to tax under composition option (a-b)					
8	Total Turnover of Sales Liable to tax under composition (4e +5a+6a+7c)					
9. Computation of tax payable						
Sr. No	Rate of tax	As per Returns		As per Audit		Difference
		Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)	
1	2	3a	3b	4a	4b	5
a)	4.00%					
b)	5.00%					
c)	8.00%					
d)						
e)						
f)						
	Total					

10 Turnover of Purchases eligible for set-off				
Sr. No.	Particulars	As per Returns (Rs)	As per Audit (Rs.)	Difference
1	2	3	4	5
a)	Total turnover of purchases including taxes, value of branch / consignment transfers received and job work charges			
b)	Less:-Value of Goods Returned (inclusive of tax) including reduction of purchase price on account of rate difference and discount .			
c)	Less:-Imports (High seas purchases)			
d)	Less:-Imports (Direct imports)			
e)	Less:-Inter-State purchases			
f)	Less:-Inter-State branch / consignment transfers received			
g)	Less:-Within the State branch / consignment transfers received			
h)	Less:-Within the State purchases of taxable goods from un-registered dealers			
i)	Less:-Within the State purchases of taxable goods from registered dealers not eligible for set-off			
j)	Less:-Within the State purchases of taxable goods fully exempted from tax u/s 8 other than purchases under section 8(1)			
k)	Less:-Within the State purchases of tax-free goods specified in schedule A			
l)	Less:-Other allowable deductions / reductions			
n)	Balance: Within the State purchases of taxable goods from registered dealers eligible for set-off. [a] - [(b+c+d+e+f+g+h+i+j+k+l)]			

11. Tax Rate wise breakup of within state purchase eligible for set-off as per box 10 (n)

Sr. No	Rate of tax	As per Returns		As per Audit		Difference
		Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)	
1	2	3a	3b	4a	4b	5
a)	12.50%					
b)	8.00%					
c)	4.00%					
d)						
	Total					

12. Computation of set-off claimed

Sr. No	Particulars	As per Returns		As per Audit		Difference
		Purchase Value(Rs.)	Tax Amount (Rs.)	Purchase Value(Rs.)	Tax Amount (Rs.)	
1	2	3a	3b	4a	4b	5
a)	Within the State purchases of taxable goods from registered dealers eligible for set-off as per Box 11					
b)	Less: Reduction in the amount of set-off u/r 53 of the purchase price of (Sch C, D & E) goods					
c)	Balance: Net set off (a-b)					

13. Computation for Tax payable			As per Returns (Rs)	As per Audit (Rs.)	Difference	
13A. Aggregate of credit available						
	a)	Set off available as per 12 (c)				
	b)	Amount already paid as per 13D				
	c)	Adjustment of ET paid under Maharashtra Tax on Entry of Goods into Local Areas Act, 2002				
	d)	Amount Credited under Refund Adjustment Order as per 13 E (RAO No.-----)				
	e)	Total available credit (a+b+c+d)				
13B. Sales tax payable and adjustment of CST/ET payable against available credit						
	a)	Sales Tax payable as per 9				
	b)	Adjustment towards CST payable for this period				
	c)	Adjustment towards ET payable under Maharashtra tax on Entry of Goods into Local Areas Act, 2002				
	d)	Interest Payable under section 30				
	e)	Total (a+b+c+d+e+f)				
13C. Taxes payable/refundable						
	a)	Amount Payable as per 9				
	b)	Aggregate of credit available 13A(e)				
	c)	Total Amount Payable (a-b)				
	d)	Amount Refundable (b-a)				
13D. Details of Amount Paid with return and /or challans						
Sr.No.		Type of return/ Challan (F 232/ F 210)	Amount paid (Rs)	Date of Payment	Due Date	Quantum of interest u/s 30 , if applicable
From	To					
1	2b	3	4	5	6	7
Total						
13E. Details of RAO						
Sr. No.	RAO No	Amount Adjusted(Rs)	Date of RAO			
1	2	3	4			
1						
2						
3						
4						
5						
Total						

14. Details of tax deducted at source by dealer as an employer

Period		Amount of tax to be deducted (Rs.)	Amount of tax deducted (Rs.)	Amount paid (Rs.)	Date of payment	Quantum of interest u/s 30(2) , if applicable
From	To					
1a	1b	2	3	4	5	6
Total						

15. Determination of Turnover of Sales and Purchases alongwith reconcillation with Balance Sheet. If necessary provide separate sheet.

Name
(Proprietor / Partner)
Membership Number
Address: