

AUDIT REPORT
PART- 3
SCHEDULE- VI

Computation of tax liability under CST Act.						
Sr. No.	Particulars		As per Returns (Rs.)	As per Audit (Rs.)	Difference	
1	2		3	4	5	
1	Gross Turnover of Sales					
	a)	Less:-Turnover of Sales within the State				
	b)	Less:-Turnover of inter-State sales u/s 6(3)				
	c)	Less:-Value of goods returned within six months u/s 8 A(1)(b)				
	d)	Less:-Turnover of Sales of Goods outside the State				
	e)	Less:-Sales of the goods in the course of Export out of India				
	f)	Less:-Sales of the goods in the course of Import into India				
	g)	Less:-Value of goods transferred u/s 6A(1) of C.S.T. Act 1957				
	h)	Less:- Turnover of sales of goods fully exempted from tax under section 8(2)				
2	Balance :-Inter-State sales on which tax is leviable in Maharashtra State [1]- [a+b+c+d+e+f+g+h]					
	a)	Less:-Cost of freight , delivery or installation , if separately charged				
	b)	Less:-Turnover of inter-State sales on which no tax is payable				
	c)	Less:-Turnover of inter-State sales u/s 6(2)				
	d)	Less:- Turnover of inter-State sales on which no tax is leviable under section 8(6)				
3	Balance :-Total Taxable inter-state sales [2]- [a+b+c+d]					
4	Less:-Deduction u/s 8A(1)(a)					
5	Net Taxable interstate sales (3-4)					
6A	A. Sales Taxable U/s. 8 (1) and section 8(1) read with 8(5)					
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)	2%					
b)	3%					

c)	4%					
d)						
e)						
TOTAL						

6B	Sales Taxable U/s. 8 (2)					
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)						
c)						
d)						
e)						
TOTAL						
6C	Amount of tax in Excess of Amount of Tax Payable		As per Returns (Rs.)	As per Audit (Rs.)	Difference	

7. Computation of Central Sales Tax payable

	Particulars		As per Returns (Rs.)	As per Audit (Rs.)	Difference
a)	Total Amount of C.S.T Payable (Total tax (6A+6B+6C)				
b)	Amount deferred (out of Box (6A)) (under package scheme of incentives) if any				
c)	Balance Amount Payable [a-b]				
d)	Interest Payable u/s 9(2) read with section 30 of the MVAT Act, 2002				
e)	Total Amount Payable (c+d)				

8. Aggregate of credit available

a)	Excess MVAT refund to be adjusted against the CST liability.			
b)	Amount paid with returns and /or challans (as per 11A)			
c)	Amount Credited under Refund Adjustment Order (RAO No.-----)			
d)	Any Other (Pl. Specify)			
e)	Total available credit (a+b+c+d)			

9	Total Amount payable (7e-8e)			
10	Total Amount of Refundable (8e-7e)			

11 A Details of Amount Paid with return and /or challans

Sr. No.	Period		Type of return (F III E)	Amount (Rs.)	Date of Payment	Due Date	Quantum of interest payable u/s 9(2) read with section 30(2) of the MVAT Act
	From	To					
1	2a	2 b	3	4	5	6	7
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
			Total				

11 B Details of RAO

Sr. No.	RAO No	Amount Adjusted (Rs)	Date of RAO
1	2	3	4
1			

2			
3			
4			
5			
	Total		

12 : Details of sales not supported by sales tax declaration forms or certificates

Sr. No.	Invoice No	Date	Taxable amount (Rs.) (Net)	Sale against declaration Form or Certificate No. (specify form or certificate type)*	Description of goods sold and schedule entry number	Differential tax
						Under the CST Act
1	2	3	4	5	6	7

13 : Consignment / Branch Transfers not supported by Form F

Sr. No.	Consignment No./stock transfer note no.	Date	Net amount Taxable (Rs.)	Description of goods sold and	schedule entry number	Differential tax
						Under the CST Act
1	2	3	4	5	6	7

14 : Other observations, if any, not specifically covered herein before

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Place :

Date:

Chartered Accountants/Cost Accountants

Name

(Proprietor / Partner)

Membership Number

Address:

By the order and in the name of Governor of Maharashtra

Chitra Kulkarni

Officer on the Special Duty to Government