

PART - B

CERTIFICATION

I - Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit :

1. I/we have examined the —

- (a) balance sheet as on 31st March, 2018
- (b) the *profit and loss account/income and expenditure account for the period beginning from 01st April, 2017 to ending on 31st March, 2018 and
- (c) the cash flow statement for the period beginning from 01st April, 2017 to ending on 31st March, 2018 — attached herewith, of M/s (Name), (Address) ,(GSTIN)

2. Based on our audit I/we report that the said registered person —

*has maintained the books of accounts, records and documents as required by the IGST/CGST/<<>>GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/<<>>GST Act, 2017 and the rules/notifications made/issued thereunder

1) C

2) C

3) C

3. (a) *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:

.....
.....

3. (b) *I/we further report that, -

(A) *I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.

(B) In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from*my/our examination of the books.

(C) I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the cash flow Statement are *in agreement/not in agreement with the books of account maintained at the Principal place of business atand **additional place of business within the State.

4. The documents required to be furnished under section 35 (5) of the CGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act is annexed herewith in Form No. GSTR-9C.

5. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No.GSTR-9C are true and correct subject to following observations/qualifications, if any:

(a)

(b)

(c)

Place:

Name of the signatory

Membership No.....

Date:

Full address

II - Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:

1. *I/we report that the audit of the books of accounts and the financial statements of M/s..... (Name and address of the assessee with GSTIN) was conducted by M/s..... (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of theAct, and *I/we annexure hereto a copy of their audit report dated along with a copy of each of

(a) balance sheet as on 31st March, 2018

(b) the *profit and loss account/income and expenditure account for the period beginning from 01st April, 2017 to ending on 31st March, 2018.

(c) the cash flow statement for the period beginning from 01st April, 2017 to ending on 31st March, 2018 and

(d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.

2. I/we report that the said registered person —

*has maintained the books of accounts, records and documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/(<>)GST Act, 2017 and the rules/notifications made/issued thereunder:

1)

2)

3)

3. The documents required to be furnished under section 35 (5) of the CGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act is annexed herewith in Form No.GSTR-9C.

4. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No.9C are true and correct subject to the following observations/qualifications, if any:

(a)

(b)

(c)

Place:

Name of the signatory

Membership No.....

Date:

Full address