

FORM - XXIII
Department of Commercial Taxes, Government of Uttar Pradesh

(See 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-	Certificate of Entitlement no. if any	
v-	PAN	
vi-	Central Excise Registration Certificate no.	
vii	Registration Certificate in any other Act if any	
viii-	Period of the return verified	from.....to.....
ix-	Return verified(tick)	(i) under UPVAT Act2008
		(ii) under the Central Sales Tax Act1956

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)
 - (e)
- 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	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-	Total ITC adjusted in UPVAT and CST			
8-	ITC adjusted against dues under UPTT or UPVAT			
9-	RITC disclosed under UPVAT Act, 2008			
10-	RITC deposited			
11-	Refund claimed			
12-	Additional demand			
13-	ITC carried forwarded for next year			

13- The dealer has been advised

- (a) To pay the differential amount of the tax liability for the Rs.....
- (b) To claim the additional refund for Rs.....
- (c) To revise the returns for the period ending on and so on

Place.....

Signature-----

Date.....

Name of specified authority-----

Membership No.....

- Encls. - 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 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	0		-	2	0	
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2. Period for the audit	D	D	M	M	Y	Y	Ending on	D	D	M	M	Y	Y
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3. Name / Address of the dealer	-	
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4-	Taxpayer's Identification Number [TIN]												
	Entitlement Certificate under section 42 of UPVAT												
	Registration Certificate no. issued under Service Tax Act												
	Any other registration number in any other Act if any												

5- Principal Place of Business, Depot / Branches / Go downs/ Manufacturing places in and 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 <input type="checkbox"/>	Retail <input type="checkbox"/>	Manufacturing / Processing <input type="checkbox"/>	Import <input type="checkbox"/>
	Commission agency <input type="checkbox"/>	Works contract <input type="checkbox"/>	Transfer of right to use any goods <input type="checkbox"/>	Hire purchase <input type="checkbox"/>
	Export <input type="checkbox"/>	Any other		
2-	Constitution of dealer(Tick the appropriate Box/Boxes)			

	Proprietorship <input type="checkbox"/>	Partnership <input type="checkbox"/>	HUF <input type="checkbox"/>	Company <input type="checkbox"/>	Society <input type="checkbox"/>	
	State or Central Govt. Corporation <input type="checkbox"/>	Club <input type="checkbox"/>	Association <input type="checkbox"/>	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	
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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.	No.	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							
ix	I							

2- Details of certificate D countersigned by assessing authority during the period under verification							
Opening Balance	Number of certificate countersigned during A.Y.	Certificate issued during A.Y.	Closing balance of certificate	Commodity wise purchase against certificate			
				Name of The Commodity	measure /quantity	No. of Forms Used	Amount Covered
1	2	3	4	5(a)	5(b)	5(c)	5(d)

3- Amount covered by different forms for exemption or reduction in the rate of tax			
1	particular	number of the declaration or certificate	amount covered
	2	3	4
1-	Sale within UP against certificate D		
2-	Sale against form C		
3-	Sale or stock transfer against form F		
4-	Sale against form H		
5-	Sale against form EI and C		
6-	Sale against form EII and C		
7-	Sale against declaration I		
8-	Sale against certificate J		
9-	Any other certificate		

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.N.	Date of search / inspection / seizure	Name of Authority, who has conducted search & seizure				Result	
i							
ii							
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2-	Details of penalty/provisional assessment 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.			
				1 st Appeal	Tribunal	Settlement Commission	High Court/ Supreme Court
i							
ii							
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Section E- Information regarding investment

1- Capital goods											
S.N.	Description of goods	Opening stock		Purchase		Sale/disposed of otherwise		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- Statement of inventories of opening/closing stock/purchase/manufacture/sale			
(a) OPENING STOCK			
S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc			

(b) Purchase			
S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc			

(c) Received by transfer			
S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc			

(d) Received otherwise			
S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			

etc			

(e) sale within State			
S.N.	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			
S.N.	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 of India			
S.N.	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			
S.N.	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)			
S.N.	name of the commodity	measure/quantity/weight	sale value
1	2	3	4
i-			
etc			

(j) Consumption in manufacturing			
S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc			

(k) Consumption in processing			
S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc			

(l) Consumption in packing

S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc			

(m) Closing stock

S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc			

2(a). Turnover of purchase

S.N.	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 the course of import				
iv-	purchases in the course of export				
v-	Purchases during movement of goods from one state to another by transfer of document				
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				

2(b) Tax payable on the purchase from person other than registered dealer

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

3(a) Turn over of sales

S.N.	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 person other than registered dealer in UP				
iii-	Sales in the course of import				
iv-	Sales in the course of export u/s 5(1) of CST Act				
v-	Sales in the course of export u/s 5(3) of CST Act				
vi-	Sale under section 5 (5) of the CST Act 1956				
vii-	sale under section 6(3) of the C ST Act 1956				
viii-	Sale under section 8(6) of the CST Act 1956				
ix-	Sales out side state				

x-	Sales during movement of goods from one state to another by transfer of document				
xi-	Sales in the course of inter-state trade or commerce to registered dealer				
xii-	Sales in the course of inter-state trade or commerce to person other than registered dealer				
xiii-	Sales in ex UP principal a/c				
xiv-	Sales in UP principals a/c				
xv-	any other sale				

3(b) Tax payable under UPVAT

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

3(c) Tax payable under CST Act, 1956

S.N.	Name of commodity	particular of turnover	turn over in Rs.	Rate of tax	Amount of tax
1	2	3	4	5	
i					
ii-					
etc					

3(d) Tax payable on the turnover of sale in works contract under UPVAT Act

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

3(e) Tax payable on sale in the course of inter state trade of 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				

3(f)- Tax payable 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			

3(g)- Tax payable 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				

4-Composition money

S.N.	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						

5- 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	Tax under CST Act 1956	
viii	Total tax payable	

6- 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	

7-Filing of return and payment of tax

(a) 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				

(b) 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

8(a)- Details of deposit along with return of tax period in Treasury/ bank					
Month	amount	TC no.	Date	Name of the bank/Treasury	address of the Branch
April					
May					
June					
July					
August					
September					
October					
November					
December					
January					
February					
March					

8(b) - Detail of adjustments in form XXXIII-A				
S.N.	order no. of XXXIII-A	Month in which adjusted	Amount	Year from which adjusted

8(c) - Details of TDS in Form XXXI				
S.N.	name and address of the contractee	contract no. and date	amount of TDS	no .of Form XXXI

9- Net tax payable and demand/refund						
Name of the Act	tax payable	ITC adjusted	tax deposited/adjusted			Demand/refund
			in bank	adjustment	TDS	
1	2	3	4	5	6	7
UPVAT						

G:- Verification					
1- Opening Stock/Closing stock					
S.N.	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,		Inventory:- i- Basis of valuation, ii- Principal's stock iii- Stock within the state iv- stock out side the state		

	by product etc		v- Stock with agent vi- Stock with other person vii-Whether stock is verifiable with tax/sale invoice or not?		
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2- Verification of purchase					
S.N.	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) includes other expenses such as commission, dami, packing/ forwarding charges, loading/ unloading charges, cost of packing material (iv) excludes reduction of amount in respect of return of goods Whether :- (i) related Tax/sale invoice contains the name and address of the purchasing dealer (ii) related TIN of seller is verifiable (iii) Cost of outward freight or cost of installation is separately charged or not (iv) amount of tax in tax/sale invoice is separately charged or not?		
b-	Purchases from person other than registered dealer		Whether;- (i) purchases 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) taxable turnover of purchase have been determined in accordance with the provisions of the Act and rule made there under (vii) purchase invoices have been maintained in accordance with provisions of the UPVAT Act or rules framed there under/		
C-	Purchase of goods against declaration or certificate		whether :- (i) Goods purchased against declaration C are covered by the certificate of registration issued under subsection (2) of section 7 of the CST Act 1956. (ii) goods purchased against declaration C under the CST Act 1956 or certificate D prescribed by the Commissioner authorized under notification issued 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) goods imported against form of declaration prescribed for import of are used in resale or for use in manufacture or processing 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) due tax have been paid on sale of imported goods or not? If not, mention the amount not paid?		

VERIFICATION OF SALES					
sr no.	Particulars	Amount	Verification	Observation	Remarks
1.	Gross turnover of sales		Whether (i) GTO of sales to include all transactions of sales concluded during the period of verification including sale of assets etc. (ii) 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 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 has not been deducted? (ix) amount received from sale of business as a whole is correct? (x) credit/debit notes are available with the assessee or not?		
2.	Branch transfers etc		(a) What is method for valuation of goods which have been transferred to branches/depot/agent etc. (b) Verification of the amount with the books of accounts. (c) Whether accounts maintain by the dealer contains all information as provided under Rule 4 of the UPCST Rules or not? (d) Whether form F duly filed and signed by appropriate authority, along with the proof of dispatch, have been submitted to assessing authority? (e) What is method and mode of receipt of money regarding sale proceeds. (f) If payment is not by way of cheque or draft or pay order mention the amount received in cash? and how money flows in cash?		
3.	Turnover of sales including tax payable		Reconciliation of turnover of sales and tax payable with the books of accounts(in case of difference)		
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				
	a-	Sales of taxable goods covered by declaration C		Whether circumstances provided under relevant provisions are fulfilled or not?	
	b-	Sales of taxable goods not covered by declaration C		Whether tax have been paid or not?	
	c-	sale of exempted goods		Whether goods belong to schedule I of UPVAT? exempted under any notification issued under UPVAT or CST Act 1956	

	d-	Sales of taxable goods but claimed exemption covered by EI and C or EII and C		Whether transaction are actually made during movement of goods? or there is delay in delivery ?or delivery has been affected after the goods have landed in the state of delivery		
	e-	Sale under section 6(3)		Whether conditions mentioned under section6(3) of CST 1956 have been complied with or not? if not ? specify the detail?		
	f-	Sale under section 8(6)		Whether conditions mentioned under section8(6) of CST 1956 have been complied with or not? if not ? specify the detail?		
	g-	Sale under section 5(3)		Whether conditions mentioned under section5(3) of CST 1956 have been complied with or not? if not ? specify the detail?		
	h-	Sale under section 5(5)		Whether conditions mentioned under section5(5) of CST 1956 have been complied with or not? if not ? specify the detail?		
	i-	Sale of taxable goods under notification issued under section 8(5)		Whether conditions mentioned under section8(5) of CST 1956 have been complied with or not? if not ? specify the detail?		
	j-	sale in course of export of goods out of territory of India		Whether conditions mentioned under section5 (1)of CST 1956 have been complied with or not? if not ? specify the detail?		
	k-	Sale in course of import of goods into the territory of India		Whether conditions mentioned under section 5(2) of CST 1956 have been complied with or not? if not ? specify the detail?		
6.		Tax amount whether shown separately or computed as per provisions of section 8-A of CST Act 1956		Whether amount of tax computed as per provision of section 8A of CST Act 1956 is equal to total tax payable?		
7.	Deductions claimed					
	a-	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?		
	b-	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 consideration not forming part of 'sale price' to be specified.		
	a-	Sales taxable @ 1 %		Description of goods sold and schedule entry number		

	b-	Sales taxable @2%		Description of goods sold and schedule entry number		
	c-	Sales taxable @ 4%		Description of goods sold and schedule entry number		
	d-					
	e-					
	f-					
	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 sales disclosed in the returns for the period verification		
10-		Amount of tax payable under the UPVAT Act on leasing contracts		(a) Method followed 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 Purchases for ITC

1.		Turnover of purchases		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 accounts. (b) Entries in stock records		
	d-	Local purchases from registered dealers		tax invoices and other supporting documents whether maintained or not		
	e-	Local purchases from person other than registered dealers		Identification of purchases from all class of person other than registered dealer including works contracts		

2. Computation of ITC/RITC

1-	a-	Tax paid or payable on purchases from registered dealers		Adequacy ITC register maintained by the dealer for computation of admissible ITC		
	b-	Tax paid on purchases not eligible for ITC		System followed for identification of purchases not eligible for ITC		
	c-	Tax paid on purchases eligible for ITC		Whether purchases eligible for ITC supported by tax invoice which is in conformity with the requirements in this regard		
	d-	Reversal of ITC at prescribed rate of the purchase price on account of				
	(d)i.	Inputs used in manufacture of tax free goods		Methods followed for computation of RITC and reasonableness of the ratios adopted for RITC		

	(d)ii.	Packing materials used in packing of tax free goods		Method followed for computation of RITC and reasonableness of the ratios adopted for RITC		
	(d)iii.	Purchased goods transferred outside the State otherwise than by way of sale		Method followed for identification of such purchases		
	(d)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 of works contract for which the contractor has opted for composition in lieu of tax payable		Method followed for identification of 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 are not eligible for ITC		Identification of goods mentioned in the exclusion clause of section 2(f) of UPVAT Act		
	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				
l-	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			"	
2-	Balance ITC				
	Add ITC on 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	
3-	ITC adjusted against tax payable				
4-	ITC adjusted against CST payable				
5-	Refund of ITC claimed in the returns				
6-	Balance, if any			Reasons, if any, for balance of ITC	

Section K: Verification of returns under the Central Sales Tax Act, 1956					
S.N.	Particulars	Amount	Verification	Observation	Remarks
1.	Gross turnover of sales including branch transfers		GTO of sales 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		Turnover of sales and branch transfers under the UPVAT		

	branch transfers				
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				
	i	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		
	ii	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		
	iii	Sales outside the State u/s 4	Sales concluded outside the State		
	iv	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		
	v	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		
	vi	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		
	vii	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		
	viii	Sales in transit u/s 6(2)	Documentation and operating procedure in terms of the provisions of the Act and legal position in this regard		
	ix	Sales by Industrial unit availing the benefit of exemption from tax or reduction in the rate of tax 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		
	x	Sale under section 5(5),6(3),8(6) of CST Act 1956	whether correctly shown ? and satisfies the condition for relevant provisions?		
7.	Computation of central sales tax payable				
	i	Sales against Form C			
	ii	Sales taxable at 4%			
	iii	Sales taxable at.....	Description of goods sold and schedule entry number under the UPVAT Act, 2008		
	iv	Sales taxable at.....	Description of goods sold and schedule entry number under the UPVAT Act, 2008		
	v	Sales without Form C			
	vi	Sales taxable	Description of goods sold and schedule entry		

	at.....		number under the UPVAT Act, 2008		
vii	Sales taxable at.....		Description of goods sold and schedule entry number under the UPVAT Act, 2008		
viii	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.....