**ANNEXURE-A**

**Details of the Amount Paid along with returns and or Chalan corresponding to Schedule I/II/III/IV/V under MVAT Act, 2002.**



|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Period |  |  | Type of |  | Amount |  | Amount of | Amount |  |
|  |  |  |  |  |  |  |  |  |  |
| Sr. |  |  |  | Due | return | Date of | of tax | Date of | interest on | of interest |  |
|  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| No. | From |  | To | Date | (Original or | filing | paid | payment | delayed | paid |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | Revised) |  |  |  | payment |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 1 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 4 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 5 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 6 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 7 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 8 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 9 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 10 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 11 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 12 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 13 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 14 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 15 | **TOTAL** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |

**Details of RAO**



|  |  |  |  |
| --- | --- | --- | --- |
| **Sr.** | **RAO No.** | **Amount Adjusted (Rs.)** | **Date of RAO** |
| **No.** |  |  |  |

**TOTAL**



**ANNEXURE-B**

**Details of the Amount Paid along with returns and or Chalan corresponding to Schedule VI for CST Act, 1956.**



|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Period |  |  | Type of |  | Amount |  | Amount of | Amount |  |
|  |  |  |  |  |  |  |  |  |  |
| Sr. |  |  |  | Due | return | Date of | of tax | Date of | interest on | of interest |  |
|  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| No. | From |  | To | Date | (Original or | filing | paid | payment | delayed | paid |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | Revised) |  |  |  | payment |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 1 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 4 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 5 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 6 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 7 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 8 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 9 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 10 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 11 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 12 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 13 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 14 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 15 | **TOTAL** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |

**Details of RAO**



|  |  |  |  |
| --- | --- | --- | --- |
| **Sr.** | **RAO No.** | **Amount Adjusted (Rs.)** | **Date of RAO** |
| **No.** |  |  |  |

**TOTAL**



SEAL AND SIGNATURE OF THE AUDITOR 63

**ANNEXURE C**

**Details of Tax Deducted at Source (TDS) certificates received corresponding to item (vi) (c ) of Table No.-2 of Part-1.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Sr.** | **Name and address of** | **TIN No. of** | **Date of** | **Amount of** |
| **No.** | **the employer deducting** | **the** | **Certificate.** | **TDS as per** |
|  | **the tax** | **employer, if** |  | **certificate.** |
|  |  | **any** |  |  |
| 1 |  |  |  |  |
|  |  |  |  |  |
| 2 |  |  |  |  |
|  |  |  |  |  |
| 3 |  |  |  |  |
|  |  |  |  |  |
| 4 |  |  |  |  |
|  |  |  |  |  |
| 5 |  |  |  |  |
|  |  |  |  |  |
| 6 |  |  |  |  |
|  |  |  |  |  |
| 7 |  |  |  |  |
|  |  |  |  |  |
| 8 |  |  |  |  |
|  |  |  |  |  |
| 9 |  |  |  |  |
|  |  |  |  |  |
| 10 |  |  |  |  |
|  |  |  |  |  |
| 11 |  |  |  |  |
|  |  |  |  |  |
| 12 |  |  |  |  |
|  |  |  |  |  |
| 13 |  |  |  |  |
|  |  |  |  |  |
| 14 |  |  |  |  |
|  |  |  |  |  |
| 15 |  |  |  |  |
|  |  |  |  |  |
| 16 |  |  |  |  |
|  |  |  |  |  |
| 17 |  |  |  |  |
|  |  |  |  |  |
| 18 |  |  |  |  |
|  |  |  |  |  |
| 19 |  |  |  |  |
|  |  |  |  |  |
| 20 |  |  |  |  |
|  |  |  |  |  |
|  | **Total** |  |  |  |
|  |  |  |  |  |

SEAL AND SIGNATURE OF THE AUDITOR 64

**ANNEXURE-D**

**Details of Tax Deducted at Source (TDS) certificates issued.**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  | **Amount of** | **Amount** |  |  |
|  |  |  |  | **Turnover** |  |  | **Interest** |  |
| **Sr.** | **Name of** |  | **TIN if** |  | **tax to be** | **of tax** |  | **Amount** |
|  |  |  |  | **on which** |  |  | **payable** |  |
| **No.** | **the dealer** |  | **any** |  | **deducted.** | **deducted** |  | **paid (Rs.)** |
|  |  |  |  | **TDS made** |  |  | **if any** |  |
|  |  |  |  |  | **(Rs)** | **(Rs)** |  |  |
|  |  |  |  |  |  |  |  |  |
| 1 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 4 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 5 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 6 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 7 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 8 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 9 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 10 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 11 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 12 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  | **TOTAL** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |

SEAL AND SIGNATURE OF THE AUDITOR 65

**ANNEXURE-E**

**Computation Of Set-Off Claim On The Basis Of Tax Paid Purchases Effected**

**From Registered Dealers.**

**SECTION-1:-Total tax paid purchases effected from the Local Supplier during the period under Audit**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Sr. No. | Particulars/ | Net Purchase Value | Tax Amount | Gross Total (c+d) |  |
|  |  |
|  | Tax Rate (%) |  |  |  |  |
| a | b | c | d | e |  |
| **1** | 25.00 |  |  |  |  |
|  |  |  |  |  |  |
| **2** | 20.00 |  |  |  |  |
|  |  |  |  |  |  |
| **3** | 12.5 |  |  |  |  |
|  |  |  |  |  |  |
| **4** | 8.00 |  |  |  |  |
|  |  |  |  |  |  |
| **5** | 5.00 |  |  |  |  |
|  |  |  |  |  |  |
| **6** | 4.00 |  |  |  |  |
|  |  |  |  |  |  |
| **7** | 1.00 |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

**SECTION-2:-Details of Tax paid purchases on which Set-off is not admissible U/R 54 (Out of Section-1)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Sr. No. | Particulars/ | Net Purchase Value | Tax Amount | Gross Total (c+d) |  |
|  | Tax Rate (%) |  |  |
|  |  |  |  |  |
|  |  |  |  |  |  |
| a | b | c | d | e |  |
| **1** | 25.00 |  |  |  |  |
|  |  |  |  |  |  |
| **2** | 20.00 |  |  |  |  |
|  |  |  |  |  |  |
| **3** | 12.5 |  |  |  |  |
|  |  |  |  |  |  |
| **4** | 8.00 |  |  |  |  |
|  |  |  |  |  |  |
| **5** | 5.00 |  |  |  |  |
|  |  |  |  |  |  |
| **6** | 4.00 |  |  |  |  |
|  |  |  |  |  |  |
| **7** | 1.00 |  |  |  |  |
|  |  |  |  |  |  |
|  | Total |  |  |  |  |
|  |  |  |  |  |  |

FORM-704 AUDIT REPORT ANNEXURE 66

**SECTION-3:-Details of Tax paid purchases of Capital Assets on which full set-off is**

**available (Out of Section-1)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Sr. No. | Particulars/ | Net Purchase Value | Tax Amount | Gross Total (c+d) |  |
|  | Tax Rate (%) |  |  |
|  |  |  |  |  |
|  |  |  |  |  |  |
| a | b | c | d | e |  |
| **1** | 25.00 |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |  |
| **2** | 20.00 |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |  |
| **3** | 12.5 |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |  |
| **4** | 8.00 |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |  |
| **5** | 5.00 |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |  |
| **6** | 4.00 |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |  |
| **7** | 1.00 |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |  |
|  | **Total** |  |  |  |  |
|  |  |  |  |  |  |

**SECTION-4:-Details of Tax paid purchases on which set-off is admissible after reduction under rule 53. (Note:- For each sub-rule a separate Table is to be used)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Rule under** |  |  |  |  |  | **Tax** |  |
|  |  | **Net** |  |  |  | **amount** |  |
| **Sr.** | **which the** |  |  | **Total** | **Reduction,** |  |
| **Tax Rate** | **Purchases** | **Tax** | **eligible** |  |
| **No.** | **set-off is** | **(d+e)** | **if any** |  |
|  | **value** |  | **for set-off** |  |
|  | **claimed** |  |  |  |  |  |
|  |  |  |  |  |  | **(e-g)** |  |
|  |  |  |  |  |  |  |  |
| a | b | c | d | e | f | g | h |  |
| **1** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **2** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **3** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **4** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **5** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **6** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **7** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **8** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **9** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **10** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  | **Total** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| FORM-704 AUDIT REPORT ANNEXURE |  |  |  |  | 67 |  |

**SECTION-5:-Details of Total Tax paid purchases Effected from Registered Dealers on which**

**Full Set-off is calculated and allowed as per Rule 52. (Section-1 less Section 2to 4)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Particulars/ Tax | Net Purchase Value | Tax Amount | Gross Total |  |
| Sr. No. | Rate (%) | (3+4) |  |
|  |  |  |
|  |  |  |  |  |  |
| **1** | **2** | **3** | **4** | **5** |  |
|  |  |  |  |  |  |
| **1** | 25.00 |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |  |
| **2** | 20.00 |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |  |
| **3** | 12.5 |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |  |
| **4** | 8.00 |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |  |
| **5** | 5.00 |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |  |
| **6** | 4.00 |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |  |
| **7** | 1.00 |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |  |
|  | **Total** |  |  |  |  |
|  |  |  |  |  |  |

**SECTION-6:-Amount of Total Set-off Available to Dealer**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Sr.** | **Particulars/** | **Amount of Set-off claimed** | **Set-off determined by** | **Difference (c-** |  |
| **No.** | **Tax Rate** | **by the dealer in Return** |  |
| **auditor** | **d)** |  |
|  | **(%)** |  |  |
|  |  |  |  |  |
|  |  |  |  |  |  |
| **a** | **b** | **c** | **d** | **e** |  |
|  |  |  |  |  |  |
| **1** | 25.00 |  |  |  |  |
|  |  |  |  |  |  |
| **2** | 20.00 |  |  |  |  |
|  |  |  |  |  |  |
| **3** | 12.5 |  |  |  |  |
|  |  |  |  |  |  |
| **4** | 8.00 |  |  |  |  |
|  |  |  |  |  |  |
| **5** | 5.00 |  |  |  |  |
|  |  |  |  |  |  |
| **6** | 4.00 |  |  |  |  |
|  |  |  |  |  |  |
| **7** | 1.00 |  |  |  |  |
|  |  |  |  |  |  |
| **8** | Total |  |  |  |  |
|  |  |  |  |  |  |
| **Reasons for Excess or Short claim Set-off:-** |  |  |  |
|  |  |  |  |  |  |
| FORM-704 AUDIT REPORT ANNEXURE |  | 68 |  |

**ANNEXURE-F**

**Financial Ratios for the year under audit and other information.**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **(a)** | **As per Profit & Loss A/c** |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  | **Particulars** | **Current Year** | **Previous Year** | **Method of computation** |  |
|  |  |  | **and observations, if any** |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 1.Gross Profit to Gross Sales |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 2. Net Profit before tax to Gross Sales |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| **(b**) | **Information to be furnished in relation to the sales effected within/from Maharashtra** |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  | **Particulars** |  |  |  |  | **Method of** |  |
|  |  |  |  |  |  | **computation** |  |
|  | **(To be reported as determined by the Auditor)** |  | **Current** | **Previous** |  |
|  |  | **and** |  |
|  |  |  |  |  | **Year** | **Year** |  |
|  |  |  |  |  | **observations, if** |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | **any** |  |
|  |  |  |  |  |  |  |  |  |
| 1 |  | Ratio Net Local Sales in Maharashtra State to |  |  |  |  |  |  |
|  |  | Total Sales (Rs) (excluding tax under VAT & |  |  |  |  |  |  |
|  |  | CST Acts.) |  |  |  |  |  |  |
| 2 |  | Ratio of Inter-State Stock Transfer from |  |  |  |  |  |  |
|  |  | Maharashtra State to Total Sales (Rs.) |  |  |  |  |  |  |
| 3 |  | Ratio of Non Sales (e.g. Job work, Labour |  |  |  |  |  |  |
|  |  | charges, etc) receipts to Total Sales (Rs.) |  |  |  |  |  |  |
| 4 |  | Ratio of Net Local Sales from row 1 to inter-State |  |  |  |  |  |  |
|  |  | stock transfer |  |  |  |  |  |  |
| 5 |  | Ratio of Net Local Sales of taxable goods to net |  |  |  |  |  |  |
|  |  | sales from row 1 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 6 |  | Ratio of net Local Sales of tax-free goods to net |  |  |  |  |  |  |
|  |  | sales from row 1 |  |  |  |  |  |  |
| 7 |  | Percentage of net inter-State sales excluding |  |  |  |  |  |  |
|  |  | Export to net sales from row 1 |  |  |  |  |  |  |
| 8 |  | Ratio of Export sales to net sales from row 1 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 9 |  | Ratio of Gross receipts to Gross Turn Over of |  |  |  |  |  |  |
|  |  | Sales |  |  |  |  |  |  |
| 10 |  | Ratio of set-off claimed to net sales from row 1 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 11 |  | Ratio of Gross Tax (MVAT & CST) to turnover |  |  |  |  |  |  |
|  |  | of net sales from row 1 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 12 |  | Ratio of Closing stock of finished goods to Net |  |  |  |  |  |  |
|  |  | Sales from row 1 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 13 |  | Opening stock of finished goods including WIP |  |  |  |  |  |  |
|  |  | (in Maharashtra) Rs. |  |  |  |  |  |  |
| 14 |  | Closing stock of finished goods including WIP (in |  |  |  |  |  |  |
|  |  | Maharashtra) Rs. |  |  |  |  |  |  |

FORM-704 AUDIT REPORT ANNEXURE 69

**ANNEXURE-G**

Details of purchases exceeding Rs. five lakh from new local suppliers on which set-off has been claimed during the year. New local supplier means a supplier from whom no purchases were effected in the immediately preceding year.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Sr.** |  |  | **Total** | **VAT on** |  |
| **Name** | **TIN** | **Purchase** |  |
| **No.** | **purchases** |  |
|  |  | **Amount (Net)** |  |
|  |  |  |  |  |
|  |  |  |  |  |  |
| 1 |  |  |  |  |  |
|  |  |  |  |  |  |
| 2 |  |  |  |  |  |
|  |  |  |  |  |  |
| 3 |  |  |  |  |  |
|  |  |  |  |  |  |
| 4 |  |  |  |  |  |
|  |  |  |  |  |  |
| 5 |  |  |  |  |  |
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| 6 |  |  |  |  |  |
|  |  |  |  |  |  |
| 7 |  |  |  |  |  |
|  |  |  |  |  |  |
| 8 |  |  |  |  |  |
|  |  |  |  |  |  |
| 9 |  |  |  |  |  |
|  |  |  |  |  |  |
| 10 |  |  |  |  |  |
|  |  |  |  |  |  |
| 11 |  |  |  |  |  |
|  |  |  |  |  |  |
| 12 |  |  |  |  |  |
|  |  |  |  |  |  |
| 13 | Total |  |  |  |  |
|  |  |  |  |  |  |

FORM-704 AUDIT REPORT ANNEXURE 70

**ANNEXURE-H**

**Details of Declarations or Certificates (in Form-H) not received**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Name of the | Declaration |  |  |  |  |  |  | Differen |  |
|  | or Certificate |  |  | Taxable |  | Rate of tax | Amount | -tial tax |  |
|  | Dealer who |  |  | Tax |  |
| Sr. | type (specify | Invoice | Invoice | amount | applicable | of Tax | liability |  |
| has issued | Amount |  |
| No. | form or | No. | Date | (Rs.) | (Local | (as per | (Rs.) |  |
| Declarations or | (Rs.) |  |
|  | Certificates | certificate |  |  | (Net) |  | Rate) | co-8) | (Col. 9- |  |
|  | type)\* |  |  |  |  |  |  | Col. 6) |  |
|  |  |  |  |  |  |  |  |  |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
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FORM-704 AUDIT REPORT ANNEXURE 71

**ANNEXURE-I**

**Declarations or Certificates not received Under Central Sales Tax Act, 1956.**

**(other than Form-H)**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Name of the |  |  |  |  |  |  |  | Differen |  |
|  | Declaration |  |  | Taxable |  | Rate of tax | Amount | tial tax |  |
|  | Dealer who |  |  | Tax |  |
| Sr. | or Certificate | Invoice | Invoice | amount | applicable | of Tax | liability |  |
| has issued | Amount |  |
| No. | type (Please | No. | Date | (Rs.) | (Local | (as per | (Rs.) |  |
| Declarations or | (Rs.) |  |
|  | specify)\* |  |  | (Net) | Rate) | co-8) | (Col. 9- |  |
|  | Certificates |  |  |  |  |
|  |  |  |  |  |  |  |  | Col. 6) |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** |  |
|  |  |  |  |  |  |  |  |  |  |  |
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FORM-704 AUDIT REPORT ANNEXURE 72

**ANNEXURE –J**

**(Section 1) CUSTOMER-WISE VAT SALES**

**A. Information of Claimant Dealer**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **TIN of Claimant** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | **SALES** |  |  |  |  |
| **Dealer** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | **V** |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Period Covered** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | **Other Local** |  |  |
| **From** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | **To** |  |  |  |  |  |  |  |  |  | **Taxable** |  |  |
| **Under Audit** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | **SALES Rs.** |  |  |
| **(DD/MM/YYYY)** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | **B. List of CUSTOMER WISE SALES on which VAT is charged separately.** |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | **Output VAT** |  | **Gross** |  |
| **Sr.No** |  | **TIN of Customers** |  | **Net Taxable Amount Rs.** | **Amount Rs.** |  | **Total Rs.** |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **1** |  |  |  | **2** |  |  |  |  |  |  |  |  |  |  |  | **3** |  |  |  |  |  | **4** |  | **5** |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

* **Net Taxable Amount means – Sales Amount on which VAT is charged separately.**
* **Gross Amount means – Total Value of Sales to Cust omer including, VAT, insurance, freight, any other charges etc shown separately in invoices.**
* **Other Local Taxable Sales means- the sales which are inclusive of tax i.e. the taxable sales where the taxes are not collected separately.**

|  |  |
| --- | --- |
| FORM-704 AUDIT REPORT ANNEXURE | 73 |

**ANNEXURE –J**

**(Section 2)**

**SUPPLIERS WISE VAT PURCHASES**

**A. Information of Claimant Dealer**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **TIN of Claimant** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | **PURCHASES** |  |  |  |  |
| **Dealer** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | **V** |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | **Other Local** |  |  |
| **Period Covered** | **From** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | **To** |  |  |  |  |  |  |  |  | **Taxable** |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | **PURCHASE** |  |  |
| **Under Audit** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | **S Rs.** |  |  |
| **(DD/MM/YYYY)** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  | **B. List of SUPPLIER WISE PURCHASES on which VAT is charged separately.** |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | **Input VAT** |  |  |  |
| **Sr.No** |  |  |  |  |  |  | **TIN of Suppliers** | **Net Taxable Amount Rs.** | **Amount Rs.** |  | **Gross Total Rs.** |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **1** |  |  |  | **2** |  |  |  |  |  |  |  |  |  | **3** |  |  |  | **4** |  | **5** |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

* **Net Taxable Amount means – Purchase Amount on whi ch VAT is charged separately.**
* **Gross Amount means – Total Value of Purchases of Supplier including, VAT, insurance, freight, any other charges etc shown separately in invoices.**
* **Other Local Taxable Purchases means- the purchase which are inclusive of tax i.e. the taxable purchases where the taxes are not collected separately.**

FORM-704 AUDIT REPORT ANNEXURE 74

**ANNEXURE –J**

**(Section 3)**

**CUSTOMER WISE DEBIT NOTE OR CREDIT NOTE**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | **A. Information of Claimant Dealer** |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **TIN of Claimant Dealer** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | **V** |  | **SALES CR/DR NOTE / GOODS** |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | **RETURN** |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Period Covered** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Under Audit** |  |  | **From** |  |  |  |  |  |  |  |  |  |  |  |  |  |  | **To** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **(DD/MM/YYYY)** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | **B. . List of CUSTOMER WISE DEBIT NOTE / CREDIT NOTES on which VAT is charged separately** |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Sr. No** |  | **TIN of Customers** |  |  |  |  |  |  | **Net Taxable Amount Rs.** |  |  |  |  | **Output VAT** |  | **Gross Total Rs.** |  |
|  |  |  |  |  |  |  |  |  |  |  | **Amount Rs.** |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **1** |  | **2** |  |  |  | **3** |  |  |  |  | **4** |  |  |  | **5** |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **1** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **2** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **3** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **4** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **5** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**\* Note – The details in respect of Credit Notes / D ebit Notes to be submitted only when there is variation in sale price in respect of goods sold.**

FORM-704 AUDIT REPORT ANNEXURE 75

**ANNEXURE –J (Section 4)**

**SUPPLIER WISE DEBIT NOTE OR CREDIT NOTE**

**A. Information of Claimant Dealer**

**TIN of claimant PURCHASE CR/DR
Dealer NOTE/ GOODS**

 **RETURN**

**Period Covered**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Under Audit** | **From** | **To** |  |  |  |
| **(DD/MM/YYYY)** |  |  |  |  |
|  |  | **B. . List of SUPPLIER WISE CREDIT NOTES / DEBIT NOTE on which VAT is charged separately** |  |  |
|  |  |  |  |  |  |  |
| **Sr.No** |  | **TIN of Suppliers** | **Net Taxable Amount Rs.** | **Input VAT Amount** | **Gross** |  |
|  | **Amount** |  |
|  | **Rs.** |  |
|  |  |  |  | **Rs.** |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **1** |  | **2** | **3** | **4** | **5** |  |
|  |  |  |  |  |  |  |
| **1** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **2** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **3** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **4** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **5** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

**\* Note – The details in respect of Credit Notes / Debit Notes to be submitted only when there is variation in purchase price in respect of goods purchased.**

|  |  |
| --- | --- |
| FORM-704 AUDIT REPORT ANNEXURE | 76 |

**ANNEXURE-K**

**Determination of Gross Turnover of Sales and Purchases along with reconciliation with Profit and Loss Account, Trial Balance/ Sales and Purchase register.”**

**SANJAY BHATIYA**

**Commissioner of Sales Tax,**

**Maharashtra State, Mumbai.**

FORM-704 AUDIT REPORT ANNEXURE 77