

**MEGHALAYA VALUE ADDED TAX RULES, 2005**

**FORM – 33**

**(See Rule – 49)**

**Certificate of Audit of Accounts**

*I/We have to report that the statutory audit of \_\_\_\_\_ (Name and address of the dealer), Registration Certificate No. \_\_\_\_\_ was conducted by me/us \_\_\_\_\_ in pursuance of the provision of Section 86 of the Act, and I/We annex hereto a copy of my/our audit report dated \_\_\_\_\_ along with a copy each of the audited Trading/Manufacturing Account and Profit and Loss Account for the year ended on \_\_\_\_\_ on a copy of the Audited Balance Sheet as at \_\_\_\_\_ along with the documents declared by the relevant Act to be part of, or annexed to the profit and loss account and balance sheet.*

*Further, the statement showing purchase and sales of taxable goods and those taxable at different rates separately are annexed hereto and in case of manufacturing concern, the raw materials used and finished products manufactured separately for each item of goods, separate statement showing the details of goods, separate statements showing the details of goods exported outside India, sold Inter - State or consigned or branch transferred to other States or of goods purchased from outside the State or received on consignment or branch from other States along with statement of sales to collect and remit are also annexed.*

*In my/our opinion and to the best of my/our information and according to explanations given to me/us the particulars given in Form 34 are true and correct and the same particulars are/are being submitted to the Income Tax Authorities also for the purpose of assessment under the Income Tax Act, 1961.*

*Explanatory Note is annexed on points where I/We do not agree.*

**Date:**

**Place:**

**ACCOUNTANT**