

THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 21

Notice for Audit under sub-section (2) of section 43 of the West Bengal Value Added Tax Act, 2003.

[See sub-rule (4) of rule 54]

To

..... (Dealer)

.....(Address)

Registration Certificate No. grid

(Registration Certificate No.)

Whereas the Commissioner of Sales Tax, West Bengal has selected you for making audit of your books of account in respect of return periods commencing from ..... to ..... under sub-section (2) of section 43 ;

you are hereby directed to attend in person or through an agent at (place).....on (date) ..... at.....(time) and to furnish, or cause to be furnished documents and place the accounts, registers and documents specified overleaf and evidence for the purpose of such audit .

You are also directed to furnish on the aforesaid date, a statement of sales and purchases in respect of your claims and, the accounts, registers and documents including those in the form of electronic records, as mentioned overleaf, to verify the correctness of returns furnished, admissibility of various claims including input tax credit or input tax rebate as specified in section 22 or refund under section \*61/62 or deduction from turnover of sales of goods for determination of the turnover of sales on which tax is payable under subsection (2) of section 16.

In the event of your failure to comply with this notice, ex-parte action will be taken against you without further reference to you.

Date \_\_\_\_\_

Signature \_\_\_\_\_ (Prescribed authority)

Designation \_\_\_\_\_

Charge/Circle/Section/Division .....

\*Strikeout whichever is not applicable

Particulars of accounts and documents required for the period mentioned overleaf:

- 1. Cash Book
2. Bank Pass Book
3. General Ledger, Personal Ledger
4. Journals
5. Counterfoil or copies of tax invoices.
6. Original purchase invoices including tax invoices.
7. Transport documents as proof of inter-state sales / Stock or branch transfer outside West Bengal / Export.
8. Purchase and Sales Register, if any.
9. Stock Register.
10. Trial balance, Trading Account, Profit and Loss Account and Balance Sheet
11. All export documents.
12. Any other document necessary to prove the correctness of turnover of sales and claims made.