

"FORM DVAT-43"
(See Rule 42A)

Form of Certificate of Audit of Accounts

I have to report that the audit of _____

_____ was conducted by me in pursuance of Section 49 of the Daman and Diu Value Added Tax Regulation, 2005 and I annex hereto a copy of my audit report dated DD/MM/YYYY along with a copy each of the audited Trading/ Manufacturing and Profit and Loss Account for the year /period ended on DD/MM/YYYY and a copy of the Audited Balance Sheet as at DD/MM/YYYY 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 statement showing the purchases and sales of taxable and non-taxable goods including Capital Goods, non-creditable goods and those taxable at different rate separately are annexed hereto and in the case of a manufacturing concern, the raw materials used and finished products manufactured separately for each item of goods. Further certified that the dealer has not availed input tax credit on on creditable goods and has not violated provision contained in Sub-Section 2 of Section 9 of the Regulation. Separate statement showing the details of goods exported outside India, sold inter-state or consigned or branch transferred to other state or purchased from outside the State, goods received on consignment or branch transfer from other States alongwith a statement of sales tax collected and remitted are also annexed.

In my opinion and to the best of my information and according to explanations given to me, the particulars given in Form No. D-VAT are true and correct.

Place :

Date : DD/MM/YYYY.

**ANNEXURE
AUDIT REPORT**

Statement of Particulars

1.	Name and Address		:					
2.	Tax Identification No. under the Daman & Diu Value Added Tax Regulation,2005.		:					
3.	Registration Certificate No. under the Central Sales Tax Act, 1956		:					
4.	Year ended 31st March		:					
5.	Books of Account		:					
5.1	(1)	Maintained						
5.2	(2)	Examined						
6.	Method of accounting employed (indicate whether any change from the method of accounting employed in the immediately preceding previous year)		:					
6.1	(i)	Method of Valuation of Opening and Closing Stock	:					
6.2	(ii)	State whether there is any change in the method of valuation, of any of the items as compared to the method employed in the immediately preceding previous year	:					
7.	Quantitative and Value wise particulars.		:					
	a)	In the case of Manufacturing Dealers Details of Purchases	:	Op. Stock	purchases	Consumption	Sale or other mode of Disposal	Cl. Stock
	7.1	Raw Material						
	7.2	Packaging Material						
	7.3	Other Goods						
	7.4	Capital Goods						
	7.5	Non Creditable Goods (6 th schedule)						
	7.6	Exempted Goods						
	7.7	Purchase from Eligible units						
	b)	Details of Inputs Tax	:	Op. Stock	Avail during the year	Adjustments u/s 10 u/s (4) u/s (6)	Net inputs Tax Credit Available	
	7.8	Raw Material						
	7.9	Packaging Material						
	7.10	Other Goods						
	7.11	Capital Goods						
	7.12	Total						

8. Finished Goods										
			Op. Stock	Purchases	Mfg.	Sale		Branch/Consign-ment Transfer	Shortage/other disposal	Cl. Stock
						Within Daman & Diu	Inter-state			
	8.1		Goods Taxable @							
	8.2		20 %							
	8.3		12.5 %							
	8.4		4 %							
	8.5		1 %							
	8.6		Declared Goods							
	8.7		Exempt Goods u/s 6 (1)							
	8.8		Sale of Goods by eligible units							
			Output Tax Details		Turnover		Output Tax	Adjustment		Balance
							u/s.8	u/s.9	u/s.9	output tax
	8.9		Goods Taxable @					(4)	(6)	
	8.10		20 %							
	8.11		12.5 %							
	8.12		4 %							
	8.13		1 %							
	8.14		Total							
9. Details of Net Tax										
	9.1		Net Input Tax Credit Available (7.12)							
	9.2		Less – Net output Tax (8.14)							
	9.3		Net Tax Payable (9.1-9.2)							
Note:										
		1.	If goods purchased are chargeable at different rate under each sub items, separate annexure be furnished		:					
		2.	Statement showing details of net Tax liability and payment made thereof for each Tax period of the dealer, be annexed		:					

10.		<u>In the case of Traders/Resellers of Goods: Give Quantitative and Vaule wise details.</u>	:						
		Trading							
		<u>Creditable Goods @</u>		Op. Stock	Purchases		Sales		Cl. Stock
					Within Daman & Diu	Inter- state	Within Daman & Diu	Inter- state	
	10.1	20 %	:						
	10.2	12.5 %	:						
	10.3	4 %	:						
	10.4	1 %	:						
	10.5	Declared goods							
		<u>Non Creditable Goods @</u>							
	10.6	Tax free goods u/s 6(1)							
	10.7	Non creditable goods (6 schedule)							
	10.8	Purchase of goods from eligible units							
		<u>Input Tax Credit Details</u>							
		Goods Taxable @		Op. Balance	Avail during the year	Adjustm ents u/s 10	Net inputs Tax Credit Available		
	10.9	20 %							
	10.10	12.5 %							
	10.11	4 %							
	10.12	1 %							
	10.13	Declared goods							
	10.14	Total							
		Output Tax Details		Turnover	Output Tax	Adjustment		Balance	
		Goods Taxable @				u/s.	u/s.	u/s.	output tax
						8	9(4)	9(6)	
	10.15	20 %							
	10.16	12.5 %							
	10.17	4 %							
	10.18	1 %							
	10.19	Total							
		Details of Net Tax							
	10.20	Net Input Tax Credit Available (10.14)							
	10.21	Less – Net output Tax (10.19)							
	10.22	Net Tax Payable (10.19 – 10.14)							
11.		Central Sales Tax Details							
	11.1	The total amount of CST collected during the year	:						
	11.2	The total amount of CST paid during the year	:						

		(Monthly collections and payment particulars shall be given)				
12	Weather the Accountant has come a cross any violation of Daman and Diu Value Added Tax Regulation 2005 or rules made thereunder during the course of Audit.					
13		Whether the auditor has come across any violation of the CST Act read with the rules during the course of his audit.	:			
14		In case of a manufacturing dealer availing sales Tax Exemption, Whether the auditor has come across any violation of conditions contained in Order No.DMN/VAT/2005/05-06/25 dated 21/04/2005, read with erstwhile entry No. 68 and 85 of the Second Schedule to the Goa, Daman and Diu Sales Tax Act, 1964 and Notification No. DMN/ST/4-1/99/2 and DMN/CST/4-1/99/4 dated 31/12/99, Notification No. DMN/ST/4-1/99/5 and DMN/CST/4-1/99/6 dated 15/03/2000? If not give details.	:			
15	In the case of works contract executed give details of each works contract separately as follows		:			
	(i)	Total contract amount of each works contract	:			
	(ii)	Period of contract	:			
	(iii)	Turnover of works contract for the year taxable at each rate as classified by the dealer	:			
	(iv)	Value of goods supplied by the awarded	:			
	(v)	Value of goods returned to the awarded	:			
	(vi)	Details of deductions allowable from the turnover including deductions towards labour and services as per sub rule 2 of rule 3 of Daman and Diu Value Added Tax Rules, 2005.	:			
	(vii)	Details of sub-contract awarded by the contract	:			
16.	In case of works contract awarded		:			
	(a)	Details of works contract awarded during the year.	:			
	Description of work	Name and address of the contractor	Contract amount paid	Clearance certificate amount	Sales Tax withheld	Particulars or remittance to Government
			Rs.	Rs.	Rs.	Rs.

	(b)	Details of goods supplied by the awarded to the contractor	:	
17.		In case of dealer who has opted for composition scheme u/s 16 of the Regulation, the Accountant shall verify whether the dealer has discharged tax liability u/s 16(4) and has complied with other provisions of the Regulation, if not, give details.	:	
18.		The Accountant shall verify all relevant documents including proof of export and Bank Realization certificate in case of dealer effecting sale in course of Export. The Accountant shall report violation of any relevant provisions of the Regulation.	:	
19.		Any observation made during the course of Audit which in the opinion of the Accountant is material, with reference to compliance of the Regulation by the dealer, require to report.	:	

Place :

Date :

CHARTED ACCOUNTANT