

**FORM 704**  
(See rule 65)

**Audit report under section 61 of the Maharashtra Value Added Tax Act, 2002**

**PART-I**

Certified that I/We have verified correctness and completeness of the below mentioned sales tax returns.

Name of the dealer	
R.C.No. under the M.V.A.T.Act, 2002	
R.C.No. under the C.S.T.Act, 1956	
Address of the dealer as given in the returns verified	
Period of the returns verified	From _____ to _____
Returns verified (Please tick the appropriate box)	Returns under the M.V.A.T.Act, 2002
	Returns under the C.S.T.Act,1956

and certify that subject to my/our observation and comments about non-compliance, shortcoming, deficiencies in the returns filed by the dealer as given in PART-2 of the attached detailed report-

- 1 In my/our view the books of accounts and other sales tax related records and registers maintained by the dealer are sufficient for verification of correctness and completeness of the returns.
- 2 The gross turnover of sales declared in the returns include all the transactions of sales concluded during the period of review.
- 3 The gross turnover of purchases declared in the returns include all the transactions of purchases made during the period of review.
- 4 The adjustment to turnover of sales and/or purchases is based on entries made in the books of accounts during the period of review.
- 5 The deduction from the gross turnover of sales, including deduction on account of goods return, claimed in the returns are in conformity with the provisions of the relevant Act.
- 6 Considering the classification of goods sold and rate of tax applicable, computation of sales tax payable as shown in the returns is correct.
- 7 Computation of set-off admissible in respect of purchases made during the period of review and adjustment to set-off claimed in the previous period is correct
- 8 Computation of Cumulative Quantum of Benefits (CQB) is in conformity of the provision of the Act in this regard.
- 9 Other information required to be given in the returns is correct and complete.

For the purpose of verification of correctness and the completeness of the returns, we have relied on

- 1 Books of Accounts for the year ended \_\_\_\_\_
- 2 Profit & Loss Account and Balance Sheet for the year ended \_\_\_\_\_
- 3 Records/registers relating to sales, purchase, stock, branch transfers (List the records/registers verified)
- 4 Documents in support of various deduction and concessions claimed.
- 5 \_\_\_\_\_
- 6 \_\_\_\_\_

The following are the major changes made during the period of review-

- 1) Changes in the business model
- 2) Changes in the method of valuation of stock
- 3) Changes in the accounting system
- 4) \_\_\_\_\_

My/Our observation and comments about non-compliance, shortcomings, and deficiencies in the returns filed by the dealer have been given in PART -2 of this report.

Summary of the additional tax liability and/or additional refund due to dealer arising on verification of sales tax returns together with books of accounts and other related accounts mentioned herein above, for the period under review is as follows:-

Sr. No.	Particulars	Amount as per returns (Rs.)	Amount as determined (Rs.)	Difference (Rs.)
1	Sales tax payable under the M.V.A.T.Act, 2002			
2	Set-off claimed under rule 31			
3	Set-off claimed under rule 32			
4	Refund of set-off claimed in the return			
5	Computation of CQB			
6	Sales tax payable under the C.S.T.Act, 1956			
7	Any other (Please specify)			

The dealer has been advised to file revised returns for the period from \_\_\_\_\_ to \_\_\_\_\_ and-

- (i) Pay differential tax liability of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_)
- (ii) Claimed additional refund of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_)
- (iii) Revise opening/closing balance of CQB at Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_)

Place \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

Name \_\_\_\_\_

Membership No. \_\_\_\_\_

- Encl: 1) Statutory Audit Report with Profit & Loss Account and Balance Sheet  
2) Part 2 of Audit Report in Form 904.

## PART-2

Note:

- 1 Please do not attach any documents with this Part of Audit 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 the 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 the prescribed format.

Section A: General information		
1	Name of the dealer	
2	R.C.No. under the M.V.A.T.Act, 2002	
3	R.C.No. under the C.S.T.Act, 1956	

4	Eligibility Certificate Number	
5	Tax Deduction Account Number	
6	Entitlement Certificate Number	
7	Address of the principle place of business	
8	Additional place (s) of business in the state under same registration number (If space is insufficient, please attach separate sheet)	
	Additional place of business	Address
9	Other place (s) of business in the State having different registration number (If space is insufficient, please attach separate sheet)	
	Place	Registration number and date
	1)	
	2)	
	3)	
10	Permission to file consolidated return covering the R.C.Numbers (If space is insufficient, please attach separate sheet)	
	Place	Registration number
	1)	
	2)	
	3)	
11	Places of business and R.C.Numbers covered in the returns under this review	
	Place	Registration number
	1)	
	2)	
	3)	

Section B: Business related information							
1	Nature of business (Please tick one or more appropriate boxes, as applicable)	Manufacturer	Reseller	Works contractor	Lessor	Bakery	Restaurant
		Job worker	Importer				
2	Business activity, in brief						
3	Class of product sold						
4	Constitution of the Business (Please tick the appropriate box)	Proprietary	Partnership	Pvt. Ltd. Co.	Public Ltd. Co.		
		HUF	Co-operative Society	Trust	Other (Please specify)		
5	Working capital employed ( Difference between current assets and current liabilities)	Rs. _____ (in lakhs)					
6	Opted for composition as a (Please tick the appropriate box)	Reseller	Bakery	Restaurant	Caterer	Second Hand passenger motor vehicle dealer	
7	Payment of sales tax on works contract (In case sales tax liability is being discharged under either of the options, please tick both the boxes)	Under composition option			As per provisions of the Act.		
8	Type of incentive being availed under PSI	Exemption from tax			Deferment of tax payable		
9	R.C.No. and date under profession Tax Act.						
10	E.C.No. and date under profession Tax Act, if any						

11	Registration number and date under other Acts applicable, if any which are administered by Sales Tax Department	1) _____ 2) _____ 3) _____ 4) _____			
12	PAN No. under Income Tax Act.				
13	ECC No. under Central Excise Act				
14	IEC Code				
15	Particulars of bank account	Name of the bank	Branch	Account No.	
<b>Section C: Consolidation of returns under the MVAT Act, 2002 (For dealer other than composition dealers)</b>					
1	Gross turnover of sales including branch transfers				
2	Sales under section 5				
3	Branch transfers				
4	Sales under section 8				
5	Taxes and other deduction				
6	Balance turnover of sales liable to tax				
7	Sales liable to tax *Quantity only in respect of specified petroleum products liable to specific rate	Rate of tax	Taxable value	*Quantity	Tax amount
8	Turnover of purchases including branch transfers	Gross turnover of purchases			
		Import into India			
		Inter-state sales			
		Branch transfers			
		Local purchases from registered dealers			
Local purchases from unregistered dealers					
9	Computation of set-off				
	Tax paid on purchases	Rate of tax	Taxable purchase price		Tax amount

	from registered dealers			
	Tax paid on purchases not eligible for set-off under rule 54			
	Tax paid on purchases eligible for set-off under rule 52			
	Reduction of set-off at 4% of the purchase price on account of-	Taxable purchase price		Amount of set-off
	-Goods used as fuels			
	-Inputs used in manufacture of tax-free goods			
	-Packing materials used in packing of tax free goods			
	-Goods as purchase transferred outside the State			
	-Inputs used in manufacture of goods transferred outside the State			
	Reduction of set-off on goods used in execution works contract for which the contractor has opted for composition in lieu of tax payable			
10	Refund relating exports etc. claimed in the returns			
11	Refund of amount equal to set-off on raw materials claimed by eligible PSI			

12	Unadjusted set-off refund claimed in March _____ returns		
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Section D: Consolidation returns filed by composition dealer under the MVAT Act, 2002						
1	Class of composition dealer	Reseller	Bakery	Restaurant	Caterers	Second Hand passenger motor vehicle dealer
2	Turnover of sales liable to tax					
3	Composition payable	Rate of composition			Composition Amount (Rs.)	

Section E: Consolidation returns under the CST Act, 1956				
1	Gross turnover of sales including branch transfers			
2	Sales within Maharashtra			
3	Sales in the course of import u/s 5(1)			
4	Sales in the course of export u/s 5(2)			
5	Sales in the course of export u/s 5(3)			
6	Sales exempted under section 6(2)			
7	Branch transfers			
8	Taxes and other deductions			
9	Balance turnover of sales liable to tax	Rate of tax	Taxable value	Tax amount

Section F: Filing of returns and payment of tax					
1	Periodicity of return (Please tick the appropriate box)	Monthly	Quarterly	Six-monthly	
2	Status of filing of returns and payment of tax due as per return				
	Period	Filing of returns	Payment of tax		
		Due date	Date of filing	Due date	Date of payment
	April				
	May				
	June				
	July				
	August				
	September				
	October				
	November				
	December				
	January				
	February				
March					
3	Observations about delay in filling of returns, delay in payment of tax or non-payment or short payment of tax, if any				

Section G: Verification of sales under the MVAT Act, 2002 (For dealers other than composition dealers)					
Sr. No.	Particulars	Amount	Verification	Observations	Remarks
1	Gross turnover of sales including branch transfers		GTO of sales to include all transactions of sales concluded during the period of review, including scrap sales, sale of old assets, sales to employees etc.		

2	Branch transfers			a) Method followed for valuation of branch transfers b) Verification of the amount with the books of accounts c) Movement is not as a result of sale		
3	Turnover of sales including taxes payable			Reconciliation of turnover of sales and sales tax payable with the books of account		
4	Sales under section 5					
5	Break-up of total sales under section 8					
	1	Sales under section 8(1)		Net turnover of sales in under the CST Act as disclosed in the CST return		
	2	Sales under section 8(2)		Sale of fuel and lubricants filled into aircrafts which are registered in the foreign country		
	3	Sales under section 8(3)		Sale to SEZ, STP, EHTP and 100% EOU		
	4	Sales under section 8(4)		Exemption from tax only in respect of class of goods eligible for exemption as mentioned in the eligibility certificate		
6	Tax amount, whether shown separately or computed as per provision of rule 38			Should be equal to total sales tax payable		
7	Deduction claimed					

	1	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 deduction claimed are admissible and explain the method followed for computation of admissible deductions.		
	2	Amount paid or payable towards works contract executed by sub-contractors		Deduction from payment admissible against certificate in Form 407 issued by the sub-contractor		
	3	Amount paid or payable by the principle contractor towards works contract executed by the dealer		Deduction from payment admissible against certificate in Form408 issued by the sub-contractor		
	4	Sales of goods executed from VAT		Description of goods sold and schedule entry number		
8	Computati on of sales 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 transaction of sale price liable to tax. Elements of consideration not forming part of 'sale price' to be specified.			
	1	Sales taxable at _____		Description of goods sold and schedule entry number		
	2	Sales taxable at _____		Description of goods sold and schedule entry number		
	3	Sales taxable at _____		Description of goods sold and schedule entry number		
	4	Sales tax payable at Rs. 1 per litre based on quantity of goods sold		Description and quantity of the goods		
	5	Sales tax payable at Rs. 1 per litre based on quantity of goods sold		Description and quantity of the goods		

6	Amount of tax payable under the MVAT Act on works contracts entered into prior to 31.03.2005		a) Method followed for discharging tax liability under the MWCT 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 of review		
7	Amount of tax payable under the MVAT Act on leasing contracts entered into prior to 31.03.2005		a) Method followed for discharging tax liability under the Maharashtra Right to Use Act and the amount of tax payable under the said Act. b) Tax liability in respect of such turnover of sales disclosed in the returns for the period of review		

**Section H: Verification of turnover of purchases and sales tax set-off claimed in the return (For dealers other than composition dealers)**

Turnover of purchases		Methodology followed for classification of purchases under various categories			
1	Imports into India		Purchase invoices and other supporting documents		
2	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 Section 'N' of the report		
3	Branch transfers		a) Verification of the amount with the books of accounts b) Entries in stock records		
4	Local purchases from registered dealers		Purchase invoices and other supporting documents		

	5	Local purchases from un-registered dealers		a) Identification of purchases from all class unregistered dealers/persons, including works contractors b) Full particulars of purchases which are of Rs. 10,000/- or more to be given separately in Section 'O' of the report		
10	Computation of set-off					
	1	Tax paid on purchases from registered dealers		Adequacy set-off register maintained by the dealer for computation of admissible set-off		
	2	Tax paid on purchases not eligible for set-off		System followed for identification of purchases not eligible for set-off		
	3	Tax paid on purchases eligible for set-off		Purchases not eligible for set-off supported by Tax Invoice which is in conformity of the requirements in this regard		
	4	Reduction of set-off at 4% of the purchase price on account of-				
	1		Goods used as fuels		Class of goods used as fuels and system followed for identification of such purchases	
	2		Inputs used in manufacture of tax-free goods		Method followed for computation of reduction of set-off and reasonableness of the ratios adopted for reduction of set-off	
	3		Packing materials used in packing of tax-free goods		Method followed for computation of reduction of set-off and reasonableness of the ratios adopted for reduction of set-off	
	4		Goods as purchased transferred outside the State		Method followed for identification of such purchases	
	5		Inputs used in manufacture of goods transferred outside the state		Method followed for computation of reduction of set-off and reasonableness of the ratios adopted for reduction of set-off	

	5	Reduction of set-off on goods used in execution works contract for which the contractor has opted for composition in lieu of tax payable		Method followed for identification gross set-off admissible on purchases relating to such category of deemed sales and the method followed for working out reduction of set-off		
	6	Balance: Set-off admissible				
	7	Add: set-off on trading goods held in stock as on 1.4.2005 claimed in the first return after 1.4.2005		a) Verification of stock declaration with closing stock as per books of accounts b) Verification of corresponding purchase invoices, eligibility for set-off and the amount of set-off claimed c) Verification of sales tax From 31, if applicable		
	8	Less: Reversal of set-off claimed on trading goods held in stock as on 1.4.2005 but not sold on or before 31.12.2005		Methodology followed for identification of goods which remained unsold and the corresponding purchases and set-off amount		
	9	Add: Set-off relating to capital assets held in stock as on 1.4.2005 but not sold on or before 31.12.2005		a) Stock declaration b) Resale invoice		
	10	Add: Adjustments to set-off claimed earlier		Documents based on which adjustment to set-off has been made		
	11	Less: Adjustments to set-off claimed earlier		a) Document based on which adjustment to set-off has been made b) Method followed for identification of contingencies under which set-off claimed earlier is adjusted		
	12	Total set-off admissible				
	13	Set-off adjusted against sales tax payable				
	14	Set-off adjusted against CST payable				
	15	Refund of set-off claimed in the returns				
	16	Balance, if any		Reasons, if any, for balance of set-off		

<b>Section I: Verification of computation of Cumulative Quantum of Benefits availed by the eligible PSI Unit</b>		
1	Eligibility Certificate Number and date	
2	Entitlement Certificate Number and date	

3	Type of incentive being availed under PSI	Exemption from tax	Deferment of tax payable No			
4	Whether the eligible unit is a Maga project	Yes	No			
5	Validity of the Eligibility Certificate	From _____ to _____				
6	Sanctioned monetary limit	Rs. _____				
7	CQB availed up to the end of previous year	Rs. _____				
8	Balance CQB available for current year	Rs. _____				
9	Computation of CQB by the unit availing the benefit of exemption from tax					
	1	Turnover of sales under the MVAT Act of the goods specified in the Eligibility Certificate	Description of goods sold and schedule entry number	Rate of tax	Taxable sale price	Tax amount (CQB Amount)
	2	Turnover of inter-Sales of goods specified in the Eligibility Certificate	Class of inter-State sales	Rate of tax	Taxable sale price	Tax amount (CQB Amount)
			a) Sales supported by From C or D, as the case may be			
			b) Sales by Mega Project	1%		
					Total-CQB	
10	Computation of CQB by the unit availing the benefit of determined of tax payable		Tax amount			CQB Amount
	1	Amount of sales tax payable as per returns under the CST Act				
	2	Amount of central sales tax payable as per returns under the CST Act				
			Total-CQB			
	3	Pre-mature payment of amount of tax which could have been deferred	Amount paid	Challan No. and Date		
	4	Balance of CQB to be deferred				

11	CQB-Opening balance	Rs. _____
	CQB- Availed during the period of review	Rs. _____
	CQB- Balance carried over to next period	Rs. _____
12	a) Observation about methodology followed for identification of sales of goods eligible for sales tax incentives and classification of goods and rate of tax adopted for computation of CQB b) Treatment given to set-off on purchases of goods other than raw materials against which refund can not be claimed	

<b>Section J: Verification of composition payable by retailer</b>				
1	R.C.No. under the M.V.A.T.Act, 2002			
2	Category of the retailer as per composition scheme and rate of composition payable			
3	Eligibility to pay tax under composition option		<b>Verification</b>	<b>Observations</b>
			All purchases are local purchases from dealers in Maharashtra	
			The dealer is not a manufacturer or importer	
			The dealer is not a liquor dealer	
			No tax/ composition has been collected from customers	
			No set-off has been claimed	
	The dealer has not issued 'Tax Invoice'			
4	Computation of taxable value			
	1	Total turnover of sales Rs. _____	Reconciliation of turnover of sales with the books of accounts	
	2	Turnover of sales of goods excluded from VAT	Description of goods sold and schedule entry number	
	3	Balance turnover of sales Rs. _____		
	4	Less: Turnover of Purchases Rs. _____	Reconciliation of turnover of purchases with the books of accounts	
	5	Balance: Turnover of sales liable to tax and application rate of composition	Rs. _____ Rate of composition _____	
	6	Amount of composition payable	Rs. _____	

<b>Section K: Verification of composition payable by Bakery</b>				
1	R.C.No. under the M.V.A.T.Act, 2002			
2	Eligibility to pay tax under composition option		<b>Verification</b>	<b>Observations</b>
			All purchases are local purchases from dealers in Maharashtra	
			The dealers is not an importer	
			No tax/composition has been collected from customers	
			No set-off has been claimed	
	The dealer has not issued 'Tax invoice'			
3	Computation of composition payable			
	1	Turnover of Sales Rs. _____	Reconciliation of turnover of sales with the books of accounts	

	2	Turnover of tax free Sales Rs. _____	Description of goods sold and schedule entry number	
	3	Balance liable to tax Rs. _____		
	4	Rate of composition payable	_____ % of turnover of sales	
	5	Amount of composition payable	Rs. _____	

<b>Section L: Verification of composition payable by restaurant etc.</b>						
1	R.C.No. under the M.V.A.T.Act, 2002					
2	Nature of the business of the dealer (Please tick the appropriate box)	Restaurant	Eating House	Hotel	Refreshment Room	Boarding Establishment
3	Eligibility to pay tax under composition option	<b>Verification</b>			<b>Observations</b>	
		All purchases are local purchases from dealer in Maharashtra				
		The dealer is not an importer				
		No tax/composition has been collected from customers				
		No set-off has been claimed				
	The dealer has not issued 'Tax Invoice'					
4	Computation of Composition payable					
	1	Turnover of Sales Rs. _____	Reconciliation of turnover of sales with the books of accounts			
	2	Rate of composition payable	_____ % of turnover of sales			
	3	Amount of composition payable	Rs. _____			

<b>Section M: Verification of composition payable by Caterers etc.</b>						
1	R.C.No. under the M.V.A.T.Act, 2002					
2	Nature of the business of the dealer					
3	Eligibility to pay tax under composition option	<b>Verification</b>			<b>Observations</b>	
		All purchases are local purchases from dealers in Maharashtra				
		The dealer is not an importer				
		No tax/composition has been collected from customers				
		No set-off has been claimed				
	The dealer has not issued 'Tax Invoice'					
4	Computation of Composition payable					
	1	Turnover of Sales Rs. _____	Reconciliation of turnover of sales with the books of accounts			
	2	Rate of composition payable	_____ % of turnover of sales			
	3	Amount of composition payable	Rs. _____			

<b>Section N: Verification of composition payable by passenger motor vehicle</b>			
1	R.C.No. under the M.V.A.T.Act, 2002		
2	Eligibility to pay tax under composition option	<b>Verification</b>	
		All purchases are local purchases from dealers in Maharashtra	

		The dealer is not an importer	
		No tax/composition has been collected from customers	
		No set-off has been claimed	
		The dealer has not issued 'Tax Invoice'	
3	Amount of set-off claimed	Correctness of set-off claimed	
4	Computation of composition payable		
	1	Turnover of Sales Rs. _____	Reconciliation of turnover of sales with the books of accounts
	2	Rate of composition payable _____ % of turnover of sales	
	3	Amount of composition payable Rs. _____	

**Section O: Verification of returns under the Central Sales Tax Act, 1956**

Sr. No.	Particulars	Amount	Verification	Observations	Remarks
1	Gross turnover of sales including branch transfers		GTO of sales as per returns under the MVAT Act, 2002		
2	Turnover of sales under the MVAT Act, 2002		Turnover of sales as per returns under the MVAT Act, 2002		
3	Turnover of sales under the CST Act, 1956 including branch transfers		Turnover of sales and branch transfers under the MVAT Act, 2002		
4	Branch transfers		a) Method followed for valuation of branch transfers b) Verification of the amount with the books of accounts Turnover of sales under the CST Act, 1956 including taxes payable		
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		
	Deductions claimed				
	1	Tax amount, whether shown separately or computed as per provisions of rule Section 8A of the CST Act, 1956	Should be equal to total sales tax payable		
	2	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		
	3	Sales outside the State u/s	Sales concluded outside the state		
	4				

	4	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		
	5	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		
	6	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		
	7	Sales in the course of export u/s 5(3)- Sales against from H		Documentation and operating procedure in terms of the provisions of the Act and legal position in this regard		
	8	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		
	9	Sales by PSI availing the benefit of exemption from tax		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 or D, as the case may be		
8	Computation of central sales tax payable					
	Sales against Form C/D					
	1	Sales taxable at 4%				
	2	Sales taxable at ____		Description of goods sold and schedule entry number under the MVAT Act, 2002		
	3	Sales taxable at ____		Description of goods sold and schedule entry number under the MVAT Act, 2002		
	Sales without Form C/D					
	1	Sales taxable at ____		Description of goods sold and schedule entry number under the MVAT Act, 2002		
	2	Sales taxable at ____		Description of goods sold and schedule entry number under the MVAT Act, 2002		
	3	Sales taxable at ____		Description of goods sold and schedule entry number under the MVAT Act, 2002		
	Total CST Payable					

**Section P: Details of purchases on Form 'C' in contravention of the CST Act, 1956**

Sr. No.	Name and address of the seller	Bill/Invoice No. and Date	Taxable purchase price (Rs.)	Description of goods supplied	Nature of contravention	
					Goods not included in RC	Goods not utilized for intended purpose

**Section Q: Details of purchases of Rs. 10,000/- or more, from dealers/persons not registered under the MVAT Act, 2002**

Sr.No.	Name and address of the seller	Bill/Invoice No. and Date	Amount (Rs.)	Description of goods supplied/works contract	Purchase Order Contract Number and Date	Amount of tax deducted, if any

**Section R: Details of tax deducted at source**

Period	Amount of tax deducted (Rs.)	Amount of tax paid (Rs.)	Challan No.	Date
April				
May				
June				
July				
August				
September				
October				
November				
December				
January				
February				
March				
Verification		Remarks		
a) Tax Deduction Account Number and Date				
b) Timely payment of tax deduction				
c) Issue of TDS Certificate				
d) Maintenance of records				
e) Filing of statement and returns with the prescribed authorities				
f) Quoting of tax Deduction Account number in all the documents				
g) Details of the transaction liable to WCT TDS, but no tax has been deducted				

**Section S: Details of sales not supported by sales tax declaration form**

Invoice No. and Date	Taxable amount (Rs.)	Sale against declaration Form No.*	Description of goods sold and schedule entry number	Differential tax liability (Rs.)	
				Under the MVAT Act	Under the CST Act

**Section T: Consignment/Branch Transfers and supported by Form F**

Branch transfer document reference	Date	Value (Rs.)

**Section U: Stock account of declarations collected and utilized during the period of review**

Particulars	Form C	Form -I	Form -II	Form F	Form H
Opening Stock					
Declaration collected during the year					
Declaration utilized during the year					
Closing Balance					

**Section V: Other observations, if any, not specifically covered herein before**