

	YES	NO	NA
• Check whether E-Way Bill has been generated on all applicable transaction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is the amount of sales in Trading Account is same that be sales in GSTR 3B and GSTR 1.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether party wise proper bifurcation is made relating to Regular/Composite Scheme	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether 4/6 digits of HSN Declared whenever applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether TCS collected whenever applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether RCM has been paid for outward frieght	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether purchase entries are arithmetically accurate in comparison to Purchase Bill?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether full year list has been made of non reflection in GSTR 2B ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether full year list has been made of non reflection in books of accounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether accountant has given intimation to parties relating to filing of return if not reflected in GSTR 2B?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether presence of Purchase bill checked on a random basis?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether reversal of input tax credit has been made if amount not paid within 180 days?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether invoice number in purchase bill is exceeding 16 digits?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether purchase entry is made on the basis of goods received date?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether proper consumption entry has been made in case of manufacturing concern?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether proper expenses supporting are present?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	YES	NO	NA
• Whether expenses are properly sanctioned?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether accrual basis of accounting has been followed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Are personal expenses recorded in the books of accounts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether cash payment has not been made exceeding Rs 10,000 in a single day to single party?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether proper bifurcation has been made between direct and indirect expenses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether TDS under Section 194I has been deducted from applicable rent expenses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether TDS under Section 192 has been deducted from applicable salary expenses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether P.Tax has been deducted from applicable salary expenses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether PF/ESI is applicable to the organisation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether proper entry has been made in respect of block credit applicability?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether proper entry has been made in respect of RCM applicability?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether proper bifurcation between prepaid and current year insurance has been made?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether provision has been made for auditor remuneration?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether TDS under Section 194J has been deducted from Legal, Auditor, Consultant, Direct Sitting Fees expenses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	YES	NO	NA
• Whether TDS under Section 194C has been deducted in respect of Advertisement, Catering, Contract, Sub Contract, Transportation etc?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether provision entry relating to Interest on Secured Loan has been made in the books of accounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether bank statement has been tallied in respect of interest on secured loan?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether payment of secured loan has been made before return filing date or not?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether interest on unsecured loan has been booked in the books of accounts using market interest rate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether TDS u/s 194A has been deducted on unsecured loan whenever applicable?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether twelve months expenses has been booked in respect of recurring expenses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether proper receipt has been provided in respect of donation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether donation is eligible for 80G deduction?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether capital expenditure is not booked as revenue expenditure or vice versa?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether depreciation is charged as per Income Tax Act or Companies Act where applicable?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Where TDS Receivable has been booked for Interest Income if applicable?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether 26AS and AIS has been checked for income not recorded in books of accounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether all additional place listed in the GST Portal as per Godown available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	YES	NO	NA
• Whether Trade Licence has been obtained in respect of every place of business on the basis of additional place listed in GST Portal?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether opening balance has been tallied with the closing books of accounts last year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether negative cash has been checked for in the books of accounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether cash certificate has been provided to the auditor?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether unit has repaid loan/advances/deposit in cash of Rs 20,000 or above in contravention of Section 269T of Income Tax Act, 1961?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether the unit has received loans/ advances/ deposits in cash of 20,000 and above in contravention of Section 269SS of Income Tax Act, 1961?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether bank balance as per books of accounts has been tied up with bank statement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether BRS has been prepared in respect of mismatch in bank balances as per bank and book?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether accounts confirmation has been opted from the debtor?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether ageing has been made in respect of debtors?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether bill by bill balance has been maintained in the books of accounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether physical verification of Fixed Assets has been made by the management?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether fixed asset has not been included in the stock?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	YES	NO	NA
• Whether GST implied as per act on fixed asset disposal?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether stock has been shown as cost or nrv whichever is lower?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether direct cost has been considered in valuation of inventory or not?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether list of investments has been obtained?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether Copy of Contract notes has been obtained in respect of listed investments?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether proper bifurcation has been made in respect of current or non current investments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether proper Set off Entry has been made in respect input tax credit?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether payable in form tax, duty, cess or employee contribution to PF or other fund, interest or loan or borrowing from bank have actually been made on or before return filing date.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• List out Old Balance & Non-Moving Balances & whether they are payable or not to be discussed with client	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether there is any debit balances relating to creditor and the reasons thereof?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether Creditor and loan confirmation has been obtained as on 31st March every year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether any loan amount has been wrongly debited or credited in capital account?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Whether drawings are proper usually they are made for various personal/household expenses and sometimes also for investments in LIC, NSC, PPF, etc.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Check whether ROC Compliance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>