



YES   NO   NA

- **Whether mismatches has been removed in respect of  
GSTR 1, GSTR 3B and GSTR 2**  
☐   ☐   ☐
- **Whether there are any differences between Sales in  
Trading and Taxable Amount in GSTR 1 and GSTR 3B?**  
☐   ☐   ☐
- **Whether E-Way Bill has been generated in respect of  
every sales and purchases invoices where applicable?**  
☐   ☐   ☐
- **Whether tax invoices are present in respect of every  
purchase or expenses bill in respect of which ITC  
Taken?**  
☐   ☐   ☐
- **Whether Proper bifurcation between Regular and  
Composite Dealer has been done?**  
☐   ☐   ☐





YES NO NA

- **Whether Correct Use of Tax Ledger (IGST/CGST AND SGST) based on Purchase Bill?**

☐ ☐ ☐

- **Whether reconciliation of books with GSTR 2B has been made?**

☐ ☐ ☐

- **Whether List has been prepared in respect of invoices not reflecting in GSTR 2B?**

☐ ☐ ☐

- **Whether Parties has been intimated relating to invoices not reflecting in GSTR 2B?**

☐ ☐ ☐

- **Whether ITC has been reversed if payment is not made within 180 days?**

☐ ☐ ☐



YES NO NA

- **Whether Proper bifurcation between Input, Input Capital Goods and Input Services?**
- **Whether entry has been made on the basis of Goods Received?**
- **Whether RCM has been paid on the basis of freight whenever applicable?**
- **Whether RCM entry has been made in the books of accounts?**
- **Whether block credit entry has been made in the books of accounts?**

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YES NO NA

- Whether interest has been paid when late fees is applicable?
- Whether Set Off Entry has been made on a monthly basis?
- Whether Invoice Number is not exceeding 16 digits?
- Whether the credit of TCS/TDS has been taken when goods has been sold through ECO or to Govt undertaking?
- Whether ITC has not been taken in respect of POS restrictions?

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YES NO NA

- Whether proper Set off Entry provisions has been complied with?

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- Whether conditions relating to Sec 16 has been complied with?

☐ ☐ ☐

- Whether goods has not been detained on non-compliance of E-Way Bill provisions on a frequent basis?

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- Whether ITC has not been claimed in respect of Exempt/Non-GST/Nil Rated Supply?

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- Whether E-Invoicing Provisions has been duly complied with?

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YES NO NA

- Is GSTR 9/9C applicable? ☐ ☐ ☐
- Whether LUT has been filed in respect of export of goods without payment of GST? ☐ ☐ ☐
- Whether ITC-04 has been filed in respect of Job Work? ☐ ☐ ☐
- Whether check has been made in respect of GSTN number of newly added client? ☐ ☐ ☐
- Whether ITC has been reclaimed wherever applicable? ☐ ☐ ☐

