

NAME OF CLIENT						
Assessment Year			Auditor of concern			
Name of Person Who Has Audited			Name Cross Verified by			(To be signed by both at end of sheet)
Opening Balances in Books verified Pl explain discrepancies if any.			Accountant			
Nature of Business (Present) (with comments if change from prev.year) any change in activity to be reported here	Whoelsale and Retail Trade	Other Services	Tax AUDIT (Clause to be Selected)			
Books of Accounts maintained (check any specific book is maintained?)		Cash Book/ Journal/	Purchase Book / sales Book /	Bank Book/ Ledger	Stock register	Mercantile system
Total No of Banks verified forming part of Audited Balance sheet & Name of Bank and account number (enclosed Reco statement with bank statement/cert)	Name of Bank	Current/CC account	Security if any	Balance as per books	Bal as statement	Reconciliation sheet to be enclosed if both diff
						Bank '!A1
GST returns verified (GST Summary received along with reco if any ?) enclose with this sheet	Sales as per books		Sales as per R1		Sales as per 3B	
GST Cash /Credit Ledgers verified	IGST/CGST/SGST as per books	0.00	IGST/CGST/SGST as portal	0.00	Reco to be enclosed	GST Ledgers '!A1
GST Cash Ledgers verified	IGST	CGST	SGST			
Books	-	-	-			
Portal	-	-	-			
Difference	-	-	-			
GST Credit Ledgers verified	IGST	CGST	SGST			
Books	-	-	-			
Portal	-	-	-			
Difference	-	-	-			
GST Remark (if any) You must obtain GST Certificate copy for records)If party has more than one GST obtain GST wise sales-YES OBTAINED						
Plz check if there are any amendments in GST regarding principal/additional place of business, change in partners, etc-NO AMMENDMENT						
Expenses Payable / Prepaid Provisions verified [GST/ESI/EPF/Payables (Obtain proof of payments for paid next year)(sec 43B)]	TDS payable+challans obtained?	TCS payable+challans obtained?	GST payable+challans obtained?	Elect. payable and payment dt in next yr	Telephone payable	ESI/EPF and any other payables, mention here
Ledger Scrutiny Of Accounts (Done with comments if any) (enclose the comments in Queries for Discussion)						
Secured loans verified with statements and overdue etc.	Verified	to be enclosed in audit working sheet				Loans!A1
Copy of Partnership Deed verified?. Verify Ratio/Interest/Salary as per P.Deed. Any changes in Partners /Ratio /Salary /interest-report						
ESI /PF Chart with challans/returns to be enclosed	NA	ENCLOSED -PLEASE FIND ATTACHED SHEET				
Any Disallowable expenditure (personal/prior period/ tax, duty, cess, etc)	Yes	ENCLOSED -PLEASE FIND ATTACHED SHEET				
Cash Payments exceeding Rs.10000 per day and Cash Payments above 2 Lakh in a year is for small bills less than 2 lakh	NIL					
List of Relative Party Payments with detail of nature of payments- Check last year 3CD and enclose ledgers also						SPECIFIC POINTS FOR NOTES TO AC!A1
Sales/GP/NP Amount/Stock figures	Sales Rs.		GP Rs.		NP Rs.	Stock Rs.
GP/NP ratio	#DIV/0!					
Deductions-Lic, Medicaims Etc. (only if you are provided copies)	NO					
Addition in Fixed Assets (Prepare Chart) Mention details of copies not received (to be enclosed in audit working)						Fixed Assets '!A1
Details of Unsecured loan receipt and payment with address and PAN	PAN IS MUST	(Fill up the chart and obtain copies of Ledgers and enclose here)				
Name of Party	PAN & ADDRESS	Sum Received	Amount Repaid	Squared Up	Max Outstanding	Any other comments
Refer Loan Sheet						

[illegible]

AMOUNT IN TDS RETURNS :-	26Q TDS Reco. '18					
SECTION	AMOUNT	TDS				
Comparison with previous year expenses, profitability, etc.(Any major deviation)	YES /NO					
Any other comments/observations						
Firm Registered Address						
No. of Branches	No Branches					
Actual place of firm functioning and Branch Addresses Obtain sample purchase Invoices/Electricity Bills/GST Certificate/Rent agreements						

Clause 44AB of TAR

Sr. No. (1)	The total amount of expenditure incurred during the year (2)	Expenditure in respect of entities registered under GST				Expenditure in respect of entities not registered under GST(7)
		Relating to goods or services exempt from GST(3)	Relating to entities falling under the composition scheme(4)	Relating to other registered entities(5)	Total payment to registered entities(6)	
Revenue Expenditure						
Capital Expenditure						
Figure as per ITC register						this should be less than column 5

Points to remember:-

- *Column 2 include All expenses of Profit & Loss Account except Income Tax Provision
- *Column 3,4,5,6,7 are only for expense incurred from entities
- *Column 3-Some of the exempted are-fuel, business promotion, esi/epf, staff
- *Column 5 should not be less than ITC claimed register
- *Column 7 should be minimised to the possible extent

It should be match with P&L a/c

*For column no. 3 to 7-Do not consider exp incurred from non-entities. This clause is

(Signatures)

(Signatures)

ENCLOSURES REQUIRED (If any)

Account/GroupTypeDebit

TO BE PREPARED ON THE BASIS OF EXPENSES IN TRADING ACCOUNTS AND PROFITS & LOSS ACCOUNTS

ENTERED EXPENSES ACCORDING TO NATURE LIKE REGISTERED, UNREGISTERED, EXEMPT ETC...

Non Registered List		
Particulars	Status	Amount
NATURE OF EXPENSES	Non Registered	
NATURE OF EXPENSES	Non Registered	
NATURE OF EXPENSES	Non Registered	
NATURE OF EXPENSES	Non Registered	
NATURE OF EXPENSES	Non Registered	
NATURE OF EXPENSES	Non Registered	
NATURE OF EXPENSES	Non Registered	
NATURE OF EXPENSES	Non Registered	
NATURE OF EXPENSES	Non Registered	
NATURE OF EXPENSES	Non Registered	
NATURE OF EXPENSES	Non Registered	
		-

Exempt		
NATURE OF EXPENSES	Exempt	
NATURE OF EXPENSES	Exempt	
		-

Registered List		
NATURE OF EXPENSES	Registered	
NATURE OF EXPENSES	Registered	
NATURE OF EXPENSES	Registered	
NATURE OF EXPENSES	Registered	
NATURE OF EXPENSES	Registered	
NATURE OF EXPENSES	Registered	
NATURE OF EXPENSES	Registered	
NATURE OF EXPENSES	Registered	
NATURE OF EXPENSES	Registered	
NATURE OF EXPENSES	Registered	
NATURE OF EXPENSES	Registered	
NATURE OF EXPENSES	Registered	
NATURE OF EXPENSES	Registered	
NATURE OF EXPENSES	Registered	
NATURE OF EXPENSES	Registered	
		-
NATURE OF EXPENSES	Registered	
		0.00

Expenditure not forming part of Total Expenditure		
NATURE OF EXPENSES	Other	
NATURE OF EXPENSES	Other	
NATURE OF EXPENSES	Other	
NATURE OF EXPENSES	Other	
NATURE OF EXPENSES	Other	
NATURE OF EXPENSES	Other	
NATURE OF EXPENSES	Other	
NATURE OF EXPENSES	Other	
NATURE OF EXPENSES	Other	
NATURE OF EXPENSES	Other	
		-

Total Revenue Expenditure forming part of 3CD-

Registered

Non Registered

Exempt
Other

**ENTERED QUERY IN THE BOOKS OF ACCOUNTS HERE
WHICH DISCREPANCY EXIST WHICH NEED MANAGEMENT
ATTENTION BEFORE FINALISATION OF ACCOUNTS**

**LIST AS PER BOOKS OF ACCOUNTS/NATURE OF
ENTITY**

NAME OF ENTITY

S.no

1 Depreciation	Depreciation!A1
2 Opening trail match with b/s	
3 Gst Ledgers	GST Ledgers '!A1
4 Sales mismatch with GSTR	Sales Reco'!A1
5 Stock Maintain (YES)	Stock Reco'!A1
6 cash payment	
7 cash receipt	
8 Secured loan	Loans!A3
9 Unsecured loan	Loans!A8
10 statement	Bank '!A1
11 TCS Liability	TCS Reco'!A1
12 TDS Liability - Others	TDS RECO-EXCEPT 194H'!A1
13 TDS Liability - 194H	194 H'!A1
14 Advance Tax	Advance Tax'!A1
15 26AS Reconciliation	26AS Reconciliation '!A1
16 Requirements	Requirements!A1

**TO CHECKED WHETHER OPENING BALANCE IN BOOKS AS
PER CLOSING AUDITED FINANCIALS STATEMENTS PREVIOUS
YEAR**

SALES AS PER ACCOUNTING SOFT

WARE

Sales Reco				
FY 20XX-XX				
Particulars	Taxable Value	IGST	CGST	SGST
Books	-	-	-	-
GSTR -1	-	-	-	-
GSTR - 3B	-	-	-	-

Difference	Taxable Value	IGST	CGST	SGST
Books Vs R1	-	-	-	-
Books VS 3B	-	-	-	-
R1 VS 3B	-	-	-	-

Please be noted that u always have to verified the sales figure from the GSTR-9 F
For verifying the same you have to open the client and goes in report and refere below s

CMst
Main Page
Form-3B

2104 : A R INDUSTRIES (07AACPA7556...

Annual Comparison Reports
Monthly/Supply Reports
Ledger/Other Reports

Annual Comparison Reports
You Tube

Inward ITC Reconciliation

- ✓ GSTR-2A Reconciliation Summary ?
- ✓ GSTR-2B Reconciliation Summary
- ✓ GSTR2A vs 2B
- ✓ GSTR-2B Reconciliation Summary (IMPG)
- ✓ GSTR-2X Consolidated Summary
- ✓ Calculation of ITC (Rule 42 & 43)

GSTR-3B Return Comp

- ✓ Consolidated 3B Offset Su
- ✓ Compare 3B with GSTR-1
- ✓ Compare 3B with GSTR-1
- ✓ Compare 3B with GSTR-2E
- ✓ Compare 3B with Books

Net Turnover

(1)Values that must be reflected in GSTR-9		22941
--	--	-------


figures as in Computax
screenshot at highlighted area

Utility	GST Home	
Report		F.Y. : 2023-2024 (Jun)  Exit
Period : Jun  F.Y : 2023-2024 		

Comparisons

Summary

& 2A


& GSTR-1 Books 

3

Outward GSTR-1 Comparisons

✓ Consolidated Sales Details

✓ Turnover Comparision (GSTR1 & Books)

✓ Compare GSTR1(Annual) With Books 

✓ Compare GSTR1(Annual) With einvoice

✓ CompuGST v/s CompuEWay Bill (Outward)

✓ CompuGST v/s CompuEWay Bill (Inward)



14453.46



GST SUMMARY LEDGER AS PER BOOKS OF A

ACCOUNTS

GST Working
FY 20XX-XX

a Credit ledger

	<u>IGST</u>	<u>CGST</u>	<u>SGST</u>
As per Books	-	-	-
As per Portal	-	-	-
Difference	-	-	-

b Cash ledger

	<u>IGST</u>	<u>CGST</u>	<u>SGST</u>
As per Books	-	-	-
As per Portal	-	-	-
Difference	-	-	-

ATTACHED SCREENSHOT OF CASH LEDGER & VERIFYING BALANCE WITH |

<u>Total</u>

-

-

--

-

--

<u>Total</u>

-

-

--

-

--

BOOKS

ATTACHED SCREENSHOT OF CREDIT LEDGER & VERIFYING BALANCE WITH BOOKS

ENTERED HERE FIXED ASSETS PROPER REGISTER

FROM BOOKS OF ACCOUNTS

AS PER COMPUTAX

AS PER COMPUTAX

Cash payments exceeding 10,000 in a day

Cash receipts exceeding 2,00,000 in a day

Whether cash negative at any point of time during the year??

ENTERED CREDITORS AGEING DETAILS HERE

ENTERED DEBTORS AGEING DETAILS HERE

E

STOCK SUMM

ARY AS PER BOOKS

whether stock negative at any point of time during the year

PREPARED STOCK REGISTER FOR THE PURPOSE OF 3CD

As per

[illegible]

[illegible]

26AS RECONCILIATION

		BOOKS	
Section	Party	AMOUNT	TDS/TCS

-

-

N

26AS		DIFFERENCE	
AMOUNT	TDS/TCS	Amount	TDS/TCS

-

-

PREPARE AIS TIS RECO FROM PORTAL & BOOKS

Related Party Transactions

S no	Particulars	Relation	Nature of Transaction	Amount
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				

Expense	Party	Reason For Disallowance

Total Expense Amount	Disallowed amount	PAN NUMBER	ADDRESS