

"FORM - WW

[See rule 16-A]

**Audit Report under section 63-A of the Tamil Nadu
Value Added Tax Act, 2006**

Certified that I / we being a Chartered Accountant / Cost Accountant have audited the accounts of (Name and address of the dealer) having registration number (TIN) for the year ending 31st March..... and subject to my / our observations and comments about non-compliance, shortcomings and deficiencies in the returns filed by the dealer, as given in the attached report,

1. the books of accounts and other related records and registers maintained by the dealer are sufficient for the verification of the correctness and completeness of the returns filed for the year;
2. the total turnover of sales declared in the returns includes all the sales effected during the year;
3. the total turnover of purchases declared in the returns includes all the purchases made during the year;
4. the deductions from the total turnover including deduction on account of sales returns claimed in the returns are in conformity with the provisions of the law;
5. the adjustment to turnover of sales and purchases is based on the entries made in the books of account maintained for the year;
6. the classification of goods sold, rate of tax applicable and computation of output tax and net tax payable as shown in the return is correct;
7. the computation of classification of goods purchased, the amount of input tax paid and deductions of input tax credit claimed and reversed in the return is correct and in conformity with the provisions of law;
8. the utilization of statutory forms under the Tamil Nadu Value Added Tax Act ,2006 and the Central Sales Tax Act,1956 is for valid purposes; and
9. other information given in the returns is correct and complete.

Summary of the additional tax liability or additional refund due to the dealer on audit for the year are as follows:-

<u>Sl. No.</u>	<u>Particulars</u>	<u>Amount as per Return (in Rs.)</u>	<u>Correct amount determined in audit as per accounts (in Rs.)</u>	<u>Difference (in Rs.)</u>
(1)	(2)	(3)	(4)	(5)
1	Output tax payable under the Tamil Nadu Value Added Tax Act, 2006			
2	Purchase Tax payable under sections 11 and 12 of Tamil Nadu Value Added Tax Act, 2006			
3	Tax payable under the Central Sales Tax Act, 1956			
4	Input Tax Credit claimed			
5	Ineligible Input Tax Credit reversed			
6	Net Input Tax Credit available for adjustment			
7	Refund Claimed			
8	(a) Input Tax Credit adjusted against Value Added Tax (b) Input Tax Credit adjusted against Central Sales Tax			
9	Any other item (specify)			

The tax liability of the dealer for the Assessment Year _____ is arrived at as below:-

<u>Act</u>	<u>Tax Due (after all adjustments)</u>	<u>Tax Paid (in Rs.)</u>	<u>Balance / Excess</u>
(1)	(2)	(3)	(4)
Tamil Nadu Value Added Tax			
Central Sales Tax			

The dealer has been advised to *|

- (i) File revised returns for the period/month [See rule 7(9)]
- (ii) Pay differential tax liability of Rs..... with interest of Rs..... and penalty of Rs.....,
- (iii) Reverse Input Tax Credit of Rs..... in the Monthly Return of
- (iv) Claim refund of Rs.....

* (Note: Strike out whichever is not applicable.)

Place

Date:

Seal

Signature:

Name:

Enrolment / Membership No.....

Enclosures:

- (1) Annexure to Form-WW
- (2) Descriptive Report of Non-compliance, Shortcomings and Deficiencies in the returns filed by the dealer
- (3) Copies of Trading and Profit and Loss account and Balance Sheet

ANNEXURE.

**Statement of particulars required to be furnished under
section 63-A of the Tamil Nadu Value Added Tax Act, 2006**

PART-A.

GENERAL INFORMATION *

1	Name of the Dealer	:	
2	Taxpayer Identification No.(TIN)	:	
3	Central Sales Tax (CST) Registration No.	:	
4	Address (Within Tamil Nadu)		
	Principal place of business	:	
	Other places	:	
5	Nature of Business: [State here whether Manufacturer/ Trader/Works contractor/ Lessor/ Agent/Hotelier/ others (specify)]	:	
6	Constitution of the business	:	
7	Name and address of the Proprietor/ Partners/Directors as on 31.03. ____	Sl.No.	Name and address
			Designation
8	Details of Registration with other departments		
	(a) Income Tax Permanent Account Number	:	
	(b) Central Excise Registration Number	:	
	(c) Service Tax Registration Number	:	
	(d) Import Export Code Number	:	
	(e) Corporate Identity Number	:	
9	Particulars of all bank accounts of the Dealer*	:	
	(a) Name of the bank and branch	:	
	(b) Account Number	:	
10	List of books of accounts maintained *	:	
11	List of books of accounts examined *	:	

* If space is insufficient attach the details in a separate sheet.

PART-B.

12	Computation of Turnover Assessable under the Tamil Nadu Value Added Tax Act, 2006			
	<u>Category</u> (1)	<u>Turnover</u> (in Rs.) (2)	<u>Rate</u> of <u>Tax</u> (3)	<u>Tax</u> (in Rs.) (4)
	(i) First Schedule – Part A			
	(ii) First Schedule – Part B			
	(iii) First Schedule – Part C			
	(iv) Works contract turnover under section 6*			
	(v) Turnover under section 7(1)(a)			
	(vi) Turnover under section 7(1)(b)			
	(vii) Goods sold at a concessional rate of tax (covered by a notification) *			
	(viii) Second Schedule Goods *@			
	(ix) Others, if any, specify *@			
	(A) Total Sales Turnover liable to tax under Tamil Nadu Value Added Tax Act, 2006 [(i) to (ix)]			
	(x) Purchase liable to be taxed under section 11			
	(xi) Purchase liable to be taxed under section 12			
	(B) Total Purchase Turnover liable to tax under Tamil Nadu Value Added Tax Act, 2006 [(x) + (xi)]			
	(C) Total Taxable Turnover under Tamil Nadu Value Added Tax Act, 2006 [(A) + (B)]			
	(xii) Turnover within the State, of goods specified in the Fourth Schedule to the Tamil Nadu Value Added Tax Act, 2006 @			
	(xiii) Turnover within the State, of goods which are exempted by Notification @			
	(xiv) Zero-rated sales within the State			
	(xv) Others, if any, specify			
	(D) Total Exempted Turnover [(xii) to (xv)]			
	TOTAL TURNOVER under Tamil Nadu Value Added Tax Act, 2006 [(C)+(D)]			

* Mention the rate of tax

@ Provide the description of goods

13. Computation Of Purchases		Value (in Rs.)	Value Added Tax paid (in Rs.)
(a)	Local purchases from (i) Registered Compounding Dealers (ii) Registered Annual Return Filers (iii) Other Registered Dealers * (iv) Unregistered Dealers		
(b)	Inter-State Purchases		
(c)	Imports into India		
(d)	Inter-State Stock Transfer (inward)		
(e)	Others, if any, specify *		
	TOTAL PURCHASE TURNOVER (including stock transfer) [sum of (a) to (e) above]		

* VAT paid details to be furnished.

14. Details Of Input Tax Credit Reversal/ Adjustment

Sl. No.	Nature of Transactions	Relevant Section/ Rule	Purchase value (net of tax) (in Rs.)	Tax paid (in Rs.)	Reversal/ Adjustment of Input Tax Credit	Remarks *
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Goods used for Civil Structures	section 2(11)				
2.	Goods utilized for self use	section 19(7)(a)				
3.	Purchase of automobiles and spare parts other than a dealer in Automobiles.	section 19(7)(b)				
4.	Purchase of Air-conditioners other than a dealer in Air-conditioners.	section 19(7)(c)				
5.	Goods given as gift, free sample	section 19(8)				
6.	Goods lost on theft, loss, etc.	section 19(9)(i)				
7.	Inputs destroyed in fire or lost	section 19(9)(ii)				
8.	Inputs damaged in transit or destroyed	section 19(9)(iii)				

	before manufacture.					
9.	Unavailed credit on Capital Goods (time-barred)	section 19(3)(b)				
10.	Consignment Sales with 'F' Form	section 19(4)(i) & (ii)				
11.	Stock transfer with 'F' Form	section 19((4)(i) & (ii)				
12.	Purchases for production of Exempted Goods (Finished)	section 19(5)(a)				
13.	Inter-State sale without 'C' Form	section 19(5)(c)				
14.	Purchase Return	section 14(i)				
15.	Input Tax Credit availed for Finished Goods subsequently exempt	section 19(12)				
16.	Consignment Sales without 'F' Form					
17.	Stock Transfer without 'F' Form					
18.	Purchase of Capital Goods used in the manufacture of exempted goods.	section 19 (6)				
19.	Others (if any, specify)					
		Total				
* If space is insufficient attach the details in a separate sheet.						

15. Turnover under the Central Sales Tax Act, 1956

	<u>Category</u> (1)	<u>Turnover</u> <u>(in Rs.)</u> (2)	<u>Rate of</u> <u>Tax</u> (3)	<u>Output Tax</u> <u>(in Rs.)</u> (4)
(a)	Inter-State sales with 'C' Form			
(b)	Inter-State sales without 'C' Form			
(c)	Consignment Sales and/or Stock Transfer without 'F' form			
(d)	Pre-export sales without 'H' form			
(e)	Any other taxable sales not covered by declaration forms/ certificates/ documents			
(A)	Taxable Turnover Under Central Sales Tax Act [(a) to (e)]			
	Add: Exempted Turnover			

(f)	Sales under section 5(1)			
(g)	Sales under section 5(2)			
(h)	Sales under section 5(3)			
(i)	Inter-State Consignment sales and Stock transfer			
(j)	Inter-State sales to Special Economic Zone			
(k)	Transit sales			
(l)	Sale of Exempted Goods			
(m)	Any other sales exempted			
(B)	Total Exempted Turnover Under Central Sales Tax Act [(f) to (m)]			
C	Total Turnover Under Central Sales Tax Act [(A) + (B)]			

16. (A). Details of Input Tax Credit availed on purchase of Capital Goods (Other than Parts and Accessories)

Sl. No.	Month & Year of Purchase	Date of Commencement of Commercial Production	Input Tax Credit claimed	First Year from which Input Tax Credit can be adjusted	Input Tax Credit Adjusted (6)						Input Tax Credit Lapsed	Input Tax Credit Carried Forward	
					First Year		Second Year		Third Year				
					Amount	%	Amount	%	Amount	%			
(1)	(2)	(3)	(4)	(5)							(7)	(8)	
1													
2													
	Total												

16. (B). Total Input Tax Credit on Capital Goods

Sl. No.	Description	Eligible Input Tax Credit Brought Forward from the Previous Year	Input Tax Credit Adjusted in the Current Year	Input Tax Credit Lapsed	Input Tax Credit eligible to be Carried Forward to Next Year
(1)	(2)	(3)	(4)	(5)	(6)
1	Capital Goods				
2	Parts and Accessories				
	Total				

17. Details of delayed filing of Returns / Payment of Taxes

<u>Sl. No.</u>	<u>Month to which the return relates</u>	<u>Due date of filing</u>	<u>Date of filing</u>	<u>Date of payment of tax</u>	<u>Number of days delayed</u>	<u>Tax amount</u>	<u>Interest due</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

18 (a) In the case of a trading concern, give quantitative details of principal items of goods traded:

- (i) opening stock;
- (ii) purchases during the previous year;
- (iii) sales during the previous year;
- (iv) closing stock;
- (v) shortage/excess, if any.

(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :

(A) Raw materials:

- (i) opening stock;
- (ii) purchases during the previous year;
- (iii) consumption during the previous year;
- (iv) sales during the previous year;
- (v) closing stock;
- (vi) * yield of finished products;
- (vii) * percentage of yield;
- (viii) * shortage/excess, if any.

(B) Finished products/By-products :

- (i) opening stock;
- (ii) purchases during the previous year;
- (iii) quantity manufactured during the previous year;
- (iv) sales during the previous year;
- (v) closing stock;
- (vi) shortage/excess, if any.

*Information may be given to the extent available.

19. Calculate the following ratios:-

- (a) Gross profit/Total Sales turnover (Local and Inter-State)
- (b) Net Profit/ Total Sales turnover (Local and Inter-State)
- (c) Closing Stock/ Total Sales turnover (Local and Inter-State)
- (d) Material consumed/ Finished goods produced.”;