

Form FF-10

(See Rule 57 of the Arunachal Pradesh Goods Tax Rules, 2005)

Audit Report

Statement of particulars

1. Name of the Dealer
2. Full address
3. Registration No.
4. CST Registration No.
5. Assessment period
6. Status of the dealer
7. Name(s) of the Proprietary, Mg. Director, all partners etc.
8. Details of the books account maintained (specify whether computerized)
9. Details of books of account examined
10. Method of accounting employed (indicate whether there is any change from the method of accounting employed in the immediately preceding year)
11. Method of valuation of opening and closing stock (state whether there is any change in the method of valuation of any of the items as compared to the method employed in the immediately preceding year)
12. Trading and Profit & Loss Account
13. Manufacturing Account (if any).
14. Audit Report of the Dealer's tax liability as follows-

Field	As Reported in Returns	As Assessed from Records	Difference, if any
Gross Turnover [i.e. aggregate of the amounts of sale price received or receivable by the person in the tax period (inclusive of branch transfer)] (Rs.) [u/s 2(zm)]			
Deductions in respect of Labour, services and other like charges (u/s 5(2))			
Exempt Sales (u/s 6) (Rs.)			
Zero Rated Sales- Export Outside India. a. Export (Sec 5(1)) b. High Sea Sales (Sec 5 (2)) c. Sale against H Forms (Sec 5 (3)) Stock/Branch Transfer ag, F Forms (Sec 6 (A)) Sales against E-I & EII Forms (Sec 6 (2)) Sale Against Form C Others (specify) _____			
Total Zero Rated Sales			
Calculation of Output Tax (On Local Sales) Rate-wise Breakup of Turnover and Tax @ 1%, Turnover Output Tax @ 4%, Turnover Output Tax @ 12.5%, Turnover Output Tax @ 20%, Turnover Output Tax			
Calculation of Output Tax (On Inter-state Sales) Rate-wise Breakup of Turnover and Tax			

<p>@ 2%, Turnover [Sale without Declaration Forms] Output Tax</p> <p>@ 4%, Turnover [Sale Against D Forms] Output Tax</p> <p>@ 8%, [Sale of declared goods without Declaration Forms] Turnover Output Tax</p> <p>@ 10%, [Sale of non-declared goods (specified in Third Schedule) without Declaration Forms] Turnover Output Tax</p> <p>@ 12.5%, Turnover[Sale without Declaration Forms] Output Tax</p> <p>@ 20%, Turnover[Sale without Declaration Forms] Output Tax</p>			
Adjustment of Output Tax			
<p>Verification of Zero Rated Sales Verified Sales (*) means amount of Sales Turnover for which prescribed documents and declaration forms are available with the dealer entitling him to claim the zero rated sales</p>	As Assessed from Records	Verified Sales*/ Verified Adjustment\$	Difference
<p>Export Outside India.</p> <p>a. Export (Sec 5(1))</p> <p>b. High Sea Sales (Sec 5 (2))</p> <p>c. Sale against H Forms (Sec 5 (3))</p> <p>Stock/Branch Transfer ag, F Forms (Sec 6 (A))</p> <p>Sales against E-I & EII Forms (Sec 6 (2))</p> <p>Sale Against Form C</p> <p>Others (specify)</p>			
<p>Verification of Adjustment of Output Tax-</p> <p>Verified Adjustment(\$) means amount of Adjustment supported by corresponding credit notes/ debt notes and for which the dealer is entitled to claim adjustment under section 10</p>			
Field	As Reported in Returns	As Assessed from Records	Difference, if any
<p>Calculation of Entry Tax (On Imports)</p> <p>Rate-wise Breakup of Purchases and Tax</p> <p>@ 1%, Turnover of imports Entry Tax</p> <p>@ 4%, Turnover of imports Entry Tax</p> <p>@ 12.5%, Turnover of imports Entry Tax</p> <p>@ 20%, Turnover of imports Entry Tax</p>			
<p>Reconciliation of Entry Tax Due with Utilization of Declaration Forms</p> <p>Number of forms obtained in the period.</p> <p>C/D declaration forms under the CST ACT</p> <p>E11/E2 declaration forms under the CST Act</p> <p>F Declaration forms under the CST ACT</p> <p>H declaration forms under the CST ACT</p> <p>Number of forms Utilised in the period.</p> <p>C/D declaration forms under the CST ACT</p> <p>E11/E2 declaration forms under the CST Act</p> <p>F Declaration forms under the CST ACT</p> <p>H declaration forms under the CST ACT</p>			

Amount for which forms were utilised in the period. C/D declaration forms under the CST ACT E11/E2 declaration forms under the CST Act F Declaration forms under the CST ACT H declaration forms under the CST ACT TOTAL AMOUNT			
Rate-wise bifurcation of goods imported against the said Declaration Forms [Mention value of Imports] @ 1% @ 4% @ 12.5% @ 20%			
Total Entry Tax Due on Imports against declaration Forms			
Purchases not eligible for Input Tax Credit			
Calculation of Input Tax Credits Rate-wise Breakup of Purchases and Tax credits @ 1%, Turnover of purchases Tax Credits @ 4%, Turnover of purchases Tax Credits @ 12.5%, Turnover of purchases Tax Credits @ 20%, Turnover of purchases Tax Credits			
Appropriation of Input tax Credits. [Section 9(4)]			
Adjustment of Input Tax Credit [Section 10]			
Verification of Input Tax Credit Verified Credit (*) means amount of purchases for which prescribed documents and Tax Invoice/ Entry Tax Challans are available with the dealer entitling him to claim the input tax credits	As Assessed from Records	Verified Credit*/ Verified Adjustment\$	Difference
Rate-wise Breakup of Purchases and Tax credits @ 1%, Turnover of purchases Tax Credits @ 4%, Turnover of purchases Tax Credits @ 12.5%, Turnover of purchases Tax Credits @ 20%, Turnover of purchases Tax Credits			
Verification of Adjustment of Input Tax Credit- (Verified Adjustment(\$)) means amount of Adjustment supported by corresponding credit notes/ debt notes and for which the dealer is entitled to claim adjustment under section 10)			
Field	As Reported in Returns	As Assessed from Records	Difference, if any
Net Tax Due			
Total Entry Tax due			
Total Paid / Refund Claimed			

15. Total amount of Arunachal Goods Tax paid during the year (monthly collection and payment particulars with challan no and date to be given)
16. Total amount of CST paid during the year (monthly collection and payment particulars with challan no and date to be given)
17. Whether there is any illegal collection, if so, whether the same has been remitted to the Government under appropriate heads of accounts (details to be given)
18. Dates of inspection of the business premises/factory premises by the officers of Goods Tax Department and vigilance and Enforcement Wing. (if Any)
19. Statement showing the payment of penalty, if any.
20. Whether the accountant has come across any violation of the Arunachal Pradesh VAT Act or CST Act or the rules made thereunder. If so, give details.

21. Does the Business maintain proper Books of Account to correctly assess the Arunachal Goods Tax Liabilities?
22. Does the Books of Accounts reasonably reflect true and correct picture of the transactions made by the dealer during the period?
23. Has the Dealer paid the correct amount of Tax, Interest and Penalty due under the A.P. Goods Tax Act 2005 in respect of the period of assessment?

Date :

Place :

(ACCOUNTANT)

(MEMBERSHIP NUMBER)

(ADDRESS)

(SEAL)

Note: The above statement shall be prepared based on the records maintained by the dealer and the accountant shall verify evidence for the trueness and correctness of the facts stated above. In case of any record or evidence is not found, the accountant shall state in the certificate