

AUDIT VISIT REPORT

[Refer sub-rule (3) of rule 45]

01. Office address

02	TIN											
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03. Name and address of the dealer

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04. Period of audit

From ____/____/____ to ____/____/____

05. Person(s) contacted in course of visit

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06. Statement, if any, recorded in course of visit and if so, the name and status of such persons with reference to the business, from whom statement has been recorded.

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07. Summary of records and accounts verified and signed indicating the date up to which, the same has been maintained

Records	Accounts	Date upto which maintained

(i)

(ii)

(iii)

(iv)

(v)

08. Summary of physical stock of goods taken and discrepancy, if any, noted when examined with reference to the book balance.

(i)

(ii)

(iii)

(iv)

(v)

09. Sample, if any, taken for further investigation and if so, the description of the goods, the sample of which was obtained and the person in whose custody, it is lodged
10. Physical verification of cash, if any, undertaken and the result of such verification
11. Details of control checks carried out and the result of such checks [Note the tax period(s) to which such check relates]
12. Summary of basic checks carried out and comments on such checks
 - (i) VAT registration certificate
 - (ii) VAT return files and corresponding records
 - (iii) VAT payment record
13. Advisory checks undertaken, if any and the points covered under such check.
14. Audit checks in relation to the results of control checks and the findings of such checks.
15. Summary of audit visit report indicating the specific discrepancies detected and evidence thereof including the explanation, if any, furnished against such discrepancies and statement recorded by way of explanation to such discrepancies.

(Enclose the extract of records, documents, statements
etc. duly obtained in support of discrepancies detected)

16. Post visit action recommendation :

17. General observations on the business activities of the
dealer

- (i) Level of taxable sales
- (ii) Revenue compliance
- (iii) Complexity of accounts
- (iv) Sensitive commodities being dealt in.

Seal

Place_____

Signature

(Head of the audit team)

Designation