

AUDIT VISIT REPORT

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

01. Office address

02	TIN												
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03. Address of the place of business visited
04. Person(s)contacted in course of visit
05. 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.

06. 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)

07. 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)

08. 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
09. Physical verification of cash, if any, undertaken and the result of such verification
10. Details of control checks carried out and the result of such checks [Note the tax period(s) to which such check relates]

11. 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

12. Advisory checks undertaken, if any and the points covered under such check.
13. Audit checks in relation to the results of control checks and the findings of such checks.
14. 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)

15. Post visit action recommendation :

16. 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
SALES TAX OFFICER
(Head of the audit team)
designation

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FOR OFFICIAL USE
Check for Senior Officers

Report reviewed_____ Approved / Amended

Seal

Place_____

Dated the _____

Signature
Head of Audit Unit
Designation

Forwarded to the Sales Tax Officer/Assistant Commissioner of Sales Tax/ Additional
Commissioner of Sales Tax _____.

Signature
(Head of the Audit Unit)