Client's Name Financial / Accounting Year

S.NO.	Points To be Checked	Checked By	udit Che Yes	No	NA	Remark
1	GST Registration Certificate	,				
1.1	Have you checked whether the Supplier has applied for New Registration or has he Migrated?					
1.2	Have you checked the registration details of: Registered Person, Business Verticals, Factory / Warehouse / Godown, ISD and in respect of Other place of business?					
1.3	Whether GSTIN is displayed in Name Board viz., Godown /Branches / other places of business?					
1.4	Whether the additional place of business within the State is incorporated in the Registration Certificate?					
1.5	Whether the Separate Registration is taken for Input Service Distributor?					
1.6	Whether any amendment is required to be made to the Registration Certificate?					
2	Invoicing documentation					
2.1	Whether Tax Invoice or Bill of supply is issued as per GST law? Whether it contains all the relevant particulars as required under law?					
2.2	Whether Tax Invoice for supply of goods is issued on or before the removal / delivery of goods?					
2.3	Whether Tax Invoice for supply of services is issued within 30 days from date of supply of service?					
2.4	Whether bill of supply is issued for exempt supplies/ non- GST supplies?					
2.5	Whether the Revised Invoice is issued in case of New Registration?					
2.6	Whether Receipt voucher is issued for receipt of advance?					
2.7	Whether Self-invoice and payment voucher is issued in case of RCM transactions under Section 9(4)?					
2.8	Whether refund voucher is issued for refund of advance received?					

		1		
2.9	Whether Credit note/ Debit			
	notes are issued as per the			
	provisions of the GST law			
	as per Section 34?			
2.10	Whether Credit note/Debit			
	Note is issued before 30th			
	September of the			
	Subsequent Financial			
	Year?			
2.11	Have you checked			
	correctness of Tax Invoice			
	/Bill of supply with the			
	appropriate Supply			
	Register/ GSTR 1?			
2.12	Whether the Tax Invoice/Bill			
	of supply is cancelled for			
	genuine reasons, if any like			
	Name of party /details			
	where applicable?			
2.13	Whether any Invoice cum			
	Bill of supply is raised for			
	specific transactions?			
2.14	Whether the transport			
	documents are maintained			
	and verified?			
2.15	Whether any copies of			
	Credit Note and Debit Note			
	are raised otherwise than			
	as specified in Section 34?			
2.16	Whether the Delivery			
	challans/E- way bill Register			
	is maintained?		 	
2.17	Whether Series of			
	documents issued as per			
	clause 13 of GSTR 1			
	matches with the Books of			
	Account from July 2017 to March 2018?			
2				
3 3.1	Goods Sent to Job Work			
3.1	Whether the conditions are			
	fulfilled for claiming input			
	tax credit on goods (including capital goods)			
	sent for job work?			
3.2	Whether the Principal has			
5.2	sent goods to the job			
	worker under the cover of			
	delivery challans?			
3.3	Whether the registered			
0.0	person has furnished			
	FORM ITC 04 for the			
	quarters in which goods			
	were sent out for job work?			
3.4	In case the registered			
	person has supplied goods			
	directly from the place of			
	business of job worker,			
	whether he has satisfied the			
	conditions laid down in			
	proviso to Section 143 (1) of			
	GST Act?			
3.5	In case the job worker is			
-	unregistered, and such job			
	worker has supplied any			

					
	waste/ scrap generated				
	during the job work from his				
	place of business directly,				
	whether the registered				
	person has paid tax on such				
	supply?				
3.6	Have you checked any				
	goods are sent for job work				
	and returned within				
	specified time?				
4	Supply				
- 4.1	Whether the kind of outward				
4.1					
	supplies like Taxable				
	supply, Exempted supply,				
	Zero- rated supply, NIL				
	rated supply, Supplies to				
	SEZ unit / developers /				
	Deemed Export and				
	Merchant Export etc. are				
	appropriately classified				
	under GST law?				
4.2	Whether any transaction				
	which falls within the scope				
	of supply has not been				
	identified by the Registered				
	Person?				
4.0					
4.3	Have you checked				
	Interstate supply as per				
	Section 7(5) of the IGST Act				
	2017?				
4.4	Have you checked Intra				
	State supply as per Section				
	8 of the IGST Act 2017?				
4.5	Whether the Zero-rated				
	supply is verified as per the				
	provisions of the law?				
4.6	Whether the supplies made				
	by a registered person falls				
	within the meaning of				
	•				
	Composite /non- composite/				
	Mixed supply? If yes,				
	whether the same has been				
	offered to tax as per Section				
<u> </u>	8 of the CGST Act?	ļ			
4.7	Have you checked for sale				
	of capital goods and the				
	GST charged and as to				
	whether they are included in				
	the returns filed?				
4.8	Whether Interstate supply is				
-	regarded as Intra state				
	supply and vice versa?				
4.9	Whether abatement				
T. 3	provisions, if any, are				
	applicable (like one third for				
4.40	land) is compiled with?				
4.10	Whether the transactions				
	are correctly classified as				
	supply of goods or supply of				
	services?				
4.11	Have you checked the				
	deemed supply as per				
L	schedule I?				

		r		
4.12	Are there any transactions			
	wherein the goods sent for			
	job work not received back			
5	are treated as supply? Time of supply			
э 5.1	Whether time of supply is			
Э. I	compiled for Reverse			
	charge?			
5.2	Whether time of supply is			
5.2	compiled for goods sent on			
	approval?			
5.3	Whether Time of supply			
	provisions have been			
	complied as per Section 12			
	and 13 of the CGST Act?			
5.4	In case of change in rate of			
	tax in respect of goods or			
	services, whether the time			
	of supply has been			
	determined as per Section			
	14 of the CGST Act?			
5.5	Whether time of supply is			
	compiled for continuous supply of goods/Continuous			
	supply of services should			
	be verified?			
6	Input Tax Credit			
6.1	Have you checked the input			
	tax credit availed with			
	invoices from vendors like			
	Bill of Entry, Tax Invoice,			
	Debit Note, Self-Invoice,			
	ISD Invoice?			
6.2	Have you checked entries			
	in Inward supplies records			
	for input tax and reconciled with Invoices from the			
	vendors?			
6.3	Have you checked the			
0.0	inward supplies records			
	with Monthly return and			
	ascertained reasons for			
	variations, if any?			
6.4	Have you made a list of			
	restricted input tax credit			
L	items as per the GST law?			
6.5	Have you tallied monthly			
	return with Input tax credit			
	receivable, if any?			
6.6	Have you reconciled tax			
	collections with payments and transfer of the balance			
6.7	to appropriate accounts? Have you checked			
0.7	adjustment of tax set-off by			
	relevant journal entries?			
6.8	Have you checked that			
0.0	input tax credit on capital			
	goods is correctly availed?			
6.9	Whether Input Tax credit is			
	reversed for the sale of			
	capital goods as specified in			
	GST law?			

0.40		 1	1	
6.10	Any Reversal of input tax			
	credit for the goods sent for			
	job work?			
6.11	Whether the recipient of			
	supply has effected			
	payment for such inward			
	supply within 180 days from			
	the date of Invoice?			
6.12	Whether input tax credit			
	availed is debited to			
	recoverable account for			
	availing re-credit?			
6.13	Whether the supplier has			
	availed both benefits of			
	depreciation and input tax			
	credit?			
6.14	Whether the documents			
	(tax invoice/ debit note) on			
	the basis on which input tax			
	credit is claimed contains			
	the mandatory details of the			
	recipient such as Name,			
	GSTIN, Address and all			
	other particulars as			
	prescribed?			
6.15	Whether Input tax credit is			
0.10	reversed against the receipt			
	of Credit Note?			
6.16	Whether input tax credit is			
0.10	bifurcated in to eligible,			
	ineligible,blocked and			
	common credits?			
6.17	Whether the common			
0.17	credits are reversed as per			
	Rule 42 of the CGST			
	Rules?			
6.18	Whether input tax credit is			
0.10	availed on capital goods? If			
	yes, whether credit is			
	reversed as per Rule 43 of			
	the CGST Rules?			
6.19	Whether reconciliation of			
0.19	input tax credit between			
	GSTR 3B and GSTR 2A is			
	done?			
6.20	Whether any ineligible			
0.20	transitional credit is			
	reversed as per the law?			
6.21				
0.21	Have you tallied monthly			
	return with Input tax credit			
6.00	receivable?			
6.22	Any Reversal of Input Tax			
	Credit for change in scheme			
	from composition to			
	Regular?			
6.23	Whether transitional Credit			
	is availed as per the			
	provisions of the law?	 		
7	Classifications			
7.1	Whether the classification of			
	goods/ services is in			
	conformity with Schedules /			
	Notifications?			

7.2	Whether the HSN			
1.2	classification is verified to			
	confirm the rate of tax on			
	goods and services?			
7.3	Whether the HSN details for			
	inward and outward supply are verified?			
7.4	Whether the SAC			
1.4	code/HSN code is as per			
	the law?			
7.5	Whether the HSN/SAC			
	classification is the same as			
	was followed in the erstwhile law if applicable?			
7.6	Is there any specific			
	Advance Ruling applicable?			
7.7	Whether there has been			
	any change in rate of tax			
	during the period by way of amendment in the rate of			
	tax notification or exemption			
	notification?			
8	Input Tax Service			
	Distributor		 	
8.1	Whether separate			
	registration is taken as per the Provisions of law?			
8.2	Whether any tax is payable			
	under reverse charge and			
	obtained separate			
0.0	Registration?			
8.3	Whether eligible and ineligible input tax credit is			
	apportioned as per the GST			
	law?			
8.4	Is there is any reversal of			
	Input tax credit and credit			
8.5	note is issued? Whether the calculation of			
0.5	Turnover for allocating the			
	input tax credit is as per the			
	law?			
8.6	Whether the ISD invoice			
	containing the relevant particulars is issued			
	correctly as per the			
	provisions of the law?			
9	Returns			
9.1	Whether the copies of the			
	GST returns filed by the registered person are			
	reviewed?			
9.2	Whether reconciliation of			
	GSTR 9 with GSTR1 and			
	GSTR 3B is done?			
9.3	Whether interest which was			
	due, has been paid while filing the Return?			
9.4	Whether any late fee which			
[is due is paid while filing the			
	return or any late fee which			
	was waived?			

Returns are filed within the due date? 9.6 Whether transitional credit Returns are not filed due to technical glitches? 9.7 Whether the amendment details are filed correctly in the Returns? 10 GST collections and payment verification 11.1 Have you checked whether tax payable is paid within the prescribed time as per the GST law? 10.2 Have you checked whether tax payable is paid within the prescribed time as per the GST law? 10.2 Have you checked whether tax payable? If yes, whether Sec. 70 is compiled. 10.3 Whether the tax payer 10.4 Have you followed the provisions of the provisions of Rule 35 of the CGST KUES in respect of collection of taxes? 10.4 Have you followed the provisions of Rule 35 of the CGST KUES in respect of collection of taxes? 11.4 Have respect charge Image: Collection of taxes? 11.1 Whether Reverse charge Image: Collection of taxes? 11.1 Whether Reverse charge Image: Collection of taxes? 11.2 Whether Reverse charge Image: Collection of taxes? 11.4 Whether Reverse charge Image: Collection of taxes? 11.4 Whether Reverse charge Image: Collection of taxes? 11.2 Whether Reverse charge Image: Col					
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fulfillment of conditions under Section 15(3) of the					
under Section 15(3) of the					
		ACT?			

		1			
12.3	Whether valuation rules				
	have been applied as per				
	the GST law?				
12.4	Whether the registered				
	person has claimed any				
	pure agent deduction as per				
	Rule 33?				
12.5	In case the value of supply				
12.5	is inclusive of the GST,				
	whether the taxable value				
	and tax amount is				
	determined as per Rule 35				
	of the CGST Rules, 2017?				
12.6	In case of exports, whether				
	the rate of exchange of				
	currency is determined as				
	per Rule 34 of the CGST				
	Rules, 2017?				
12.7	Whether the rate of tax	1			
	charged for the supplies is				
	as per the GST rate				
	notifications issued/				
	amended from time to time?				
10.0		1			
12.8	Whether CGST/SGST/IGST				
	is charged in accordance				
	with place of supply				
	provisions?				
12.9	Whether the tax collected				
	from the customers has				
	been entirely remitted to				
	Government?				
13	Place of supply				
13.1	Whether the supply is inter-				
10.1					
1	State/Intra State has been				
	State/Intra State has been				
	identified based on the				
	identified based on the policy document of the				
40.0	identified based on the policy document of the entity?				
13.2	identified based on the policy document of the entity? Whether the conditions for				
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13.10	Whether the supplier has			
	declared sale in course of			
	Imports, Non- territory			
	supply, High Sea supply in			
	the Return correctly?			
13.11	Whether the conditions for			
-	location of the recipient are			
	fulfilled?			
13.12	Whether the wrong			
	payment of tax i.e. IGST in			
	lieu of SGST/CGST is			
	claimed as refund?			
13.13	Whether the wrong			
10.10	payment of tax i.e.			
	SGST/CGST in lieu of IGST			
	is claimed as refund?			
13.14	Whether the Supply by SEZ			
10.14	to DTA is treated as			
	inter-State subject to			
	fulfilment of conditions?			
14	Refund			
14.1	Whether the Supplier is			
14.1	eligible for Refund as per			
	Section 54?			
14.2	Whether the supplier has			
14.2				
	applied for Refund and whether it is sanctioned?			
14.0				
14.3	Whether any Refund is			
	Rejected or pending before			
4.4.4	the Authority?			
14.4	Whether the Refund is			
	Re-credited to Electronic			
	Credit Ledger?			
14.5	Whether the Manual			
	/Electronic documents for			
	Refund are verified?			
14.6	Whether the Accounting			
	impacts are given for			
	Refund applied, pending			
	rejected or appealed?			
14.7	Whether any Refund is			
	wrongly applied like input			
	services/Capital goods			
	credit for inverted duty			
	structure?			
14.8	Whether Refund and Input			
	Tax credit is claimed for the			
	same transactions?			
14.9	Whether interest on delayed			
	refund is receivable?			
15	Inward supply			
15.1	Have you made a list of			
	inward supply invoices for			
	which there are no			
	corresponding entries in			
	inward supply records and			
	GST return?			
15.2	Have you checked that	 		
	inward supplies are			
	classified between			
	intra-State, inter-State,			
	Imports etc.?			
15.3	Have you checked that			
	purchases of capital goods		 	

	are booked as fixed assets			
	and the GST is paid			
	thereon? Have you checked			
	Assets which have			
	depreciated 100%?			
15.4	Have you checked the			
	purchase invoice/ delivery			
	challans with purchase			
	register?			
15.5	Have you checked the HSN			
10.0	Classification for inward			
	supplies?			
15.6	Have you checked Inward			
13.0	supply with the Monthly			
	returns?			
45 7				
15.7	Have you checked whether			
	any input tax is added to the			
	cost of purchase where			
	input tax credit is not			
	allowable?			
15.8	Have you checked sale /			
	deletion of fixed assets?			
16	Maintenance of Books of			
	Accounts			
16.1	Whether books of accounts			
	are maintained as specified			
	in Section 35 r/w Rules 56,			
	57 and 58 of the GST Law?			
16.2	Whether Books of accounts			
10.2	are maintained			
	electronically / Manually?			
16.3	Whether books of accounts			
10.5				
	are maintained at each			
10.1	place of business?			
16.4	Whether books of accounts			
	are maintained Manually or			
	Electronically? If the same			
	are maintained			
	Electronically, whether the			
	software used complies with			
	the requirements of the			
	law?			
16.5	Whether the copies of			
	Agreements/Agent			
	agreement and other			
	supporting documents are			
	obtained?			
16.6	Whether copies of the			
10.0	Audited Financial			
	Statements for each			
	registration have been			
40 -	obtained?		ļ	
16.7	Whether			
	Transporter/Warehouse			
	keeper has maintained the			
	books of Account as per the			
	law?			
16.8	Whether the Register E-way			
	Bill/Delivery challan is			
	maintained as per the law?			
16.9	Whether E- Way bills are			
	used for Valid purpose?			
16.10	Whether the register of			
-	ITC-01, ITC-02, ITC-03 and			
	, ,			

		1		
	ITC-04 is maintained as per the GST law?			
16.11	Whether the supplier			
10.11	maintains the Cash/Bank			
	Register for recording the			
	transactions entity wise?			
16.12	Whether the books of			
	Accounts maintained are			
	centralized or			
	decentralized?			
17	General			
17.1	Whether the registered			
	person has complied with			
17.2	Anti-Profiteering clause? Whether reliance is placed			
17.2	on any notifications /			
	clarifications / advance			
	ruling / judgement in			
	respect of rate of tax			
	charged and collected.			
	Whether any conflicting			
1	Advance Ruling order is			
	applicable?			
17.3	Are there any departmental			
	inspection proceedings for			
	Transitional Credits or any other demands created?			
17.4	Have you checked for any			
17.4	adverse points in reports			
	issued by Internal/ Statutory			
	auditors or any other such			
	reports?			
17.5	Have you checked for any			
	adverse points in reports in			
	the previous year?			
17.6	Have you checked that			
	assessment orders / appeal orders/notices issued by the			
	department, if any?			
17.7	Is there any judicial			
	pronouncement that could			
	be applicable to the dealer?			
17.8	Have you discussed any			
	adverse issues arising out			
	of the audit with the client?			
17.9	Have you obtained the letter			
	of appointment / issued the			
	letter of acceptance of			
17.10	audit?			
17.10	Have you come across any unusual transactions?			
17.11	Have you checked			
	miscellaneous receipts /			
	other income?			
17.12	Have you come across any			
	huge or unusual inward or			
	outward supply transactions			
	/ tax credits / tax payments			
	etc.?			
17.13	Have you noticed any			
	comments on internal			
	controls, periodicity of updating of accounts /			
1	records etc.?			
I	1000100 010. :	1	1	1

17.14	Whether the registered person has availed the facility of digital signature?			
17.15	Whether the Auditor has used appropriate Audit tools?			

Place :

Date :

Checked/Approved By