

Form GST 9C
GST Audit Report

(See Section 35 (5) and Section 44 (2) of the Central Goods and Services Tax Act, 2017 read with Rule 80 of the Central Goods and Services Tax Rules, 2017)

1. I/We report that the audit for the year ended 31st March, 20 of(Name and Address of the registered dealer) having registration number GSTIN was conducted by me/us M/s. (Name and address of Chartered Accountants / Cost Accountant) under Section 35 (5) and Section 44 (2) of the Central/ State Goods and Services Tax Act, 2017 read with Rule 80 of the Central/ State Goods and Services Tax Rules, 2017.
2. Maintenance of the books of accounts, records under the GST laws and the financial statements are the responsibility of the registered person. My/Our responsibility is to express a view on the correctness, completeness and accuracy of the returns filed by the registered person based on our audit conducted in accordance with the provisions of Section 35 (5) and Section 44 (2) of the Central Goods and Services Tax Act, 2017.
3. I/We have conducted our audit in accordance with the Standards on Auditing (SA) generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the said accounts, records and statements are free of material misstatement. The audit includes examining, on a test basis, evidence supporting the amounts and disclosures in this audit report. I/We believe that my/our audit provides a reasonable basis for our opinion.
4. The financial statements of the registered person for the year ended March 31, 20... have been audited by M/s..... , Chartered Accountants, which have been relied upon by us for the purposes of our audit.

Subject to my/our observations and comments about non-compliance, short comings and deficiencies in the returns filed by the registered person, as given in the attached report

- (a) the books of account and other related records and registers maintained by the registered person are sufficient for the verification of the correctness, completeness and accuracy of the returns filed for the year;
- (b) the annual return filed by the registered person reflects a true picture of all the transactions effected during the year that need to be reported;

- (c) the aggregate of outward supplies declared in the annual return include all the outward supplies effected during the year;
- (d) the aggregate of inward supplies declared in the annual return include all the inwards supplies effected during the year;
- (e) the transactions included / excluded from the value of supply are in accordance with the provisions of the law;
- (f) the adjustment to the outward supplies and taxes is based on the entries made in the books of account maintained for the year;
- (g) the adjustment to the inward supplies and taxes is based on the entries made in the books of account maintained for the year;
- (h) the exemptions and abatements claimed in the annual return are in conformity with the provisions of the law;
- (i) the amount of credits determined as ineligible in accordance with the provisions of the law have been disallowed in the annual return;
- (j) the classification of outward supplies, rate of tax applicable and computation of output tax and net tax payable as shown in the annual return is correct;
- (k) the computation and classification of inward supplies, the amount of input tax paid and deductions of input tax credit claimed in the annual return is correct and in conformity with the provisions of law; and
- (l) other information given in the return is correct and complete.

for xxxxxxxxxxxx
Chartered / Cost Accountants
Firm registration number :

XXXXXXXXXX
Partner
Membership No. xxxxx

Place: xxxxxxxx
Date : xx / xx / 20xx