

**AUDIT REPORT  
PART-3  
SCHEDULE-VI**

<b>1) Computation of Net Turn-Over of Sales liable to CST Act.</b>				
<b>Sr. No.</b>	<b>Particulars</b>	<b>As per return (Rs.)</b>	<b>As per Audit (Rs.)</b>	<b>Difference (Rs.)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
a)	<b>Gross Turnover of Sales</b>			
b)	<b>Less:</b> - Turn-Over of Sales within the State			
c)	<b>Less:</b> -Turnover of inter-State sales u/s 6(3)			
d)	<b>Less:</b> -Value of Goods Returned within six months u/s 8A(1)(b).			
e)	<b>Less:</b> -Turnover of Sales Goods outside the State.			
f)	<b>Less:-</b> Less:-Sales of the goods in the course of Export out of India.			
g)	<b>Less:-</b> Less:-Sales of the goods in the course of Import into India			
h)	<b>Less:-</b> Less:-Value of goods transferred u/s 6A(1) of C.S.T. Act 1957			
i)	<b>Less:-</b> Turnover of sales of goods fully exempted from tax under section 8(2) read with 8(4) of the MVAT Act, 2002.			
<b>2</b>	<b>Balance :- Inter-State sales on which tax is leviable in Maharashtra State</b> <b>[1]- [a+b+c+d+e+f+g+h+i]</b>			
a)	Less:-Cost of freight, delivery or			

	installation, if separately charged			
b)	Less:-Turnover of inter-State sales on which no tax is payable			
c)	Less:-Turnover of inter-State sales u/s 6(2)			

3.	<b>Balance :-Total Taxable inter-state sales [2]-[a+b+c+d]</b>			
4.	Less:- Deduction u/s 8A(1			
5.	Net Taxable inter-state Sales (3-4)			

<b>6A) Sales Taxable under section 8(1)</b>						
	Rate of Tax (%)	As per Returns		As per Audit		Difference in Tax Amount (Rs.)
		Turn-Over of Sales liable to tax (Rs.)	Tax Amount (Rs.)	Turn-Over of Sales liable to tax (Rs.)	Tax Amount (Rs.)	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
a)	2.00					
b)	3.00					
c)	4.00					
d)						
<b>TOTAL</b>						

<b>6B) Sales Taxable under section 8(2)</b>						
	Rate of Tax (%)	As per Returns		As per Audit		Difference in Tax Amount (Rs.)
		Turn-Over of Sales liable to tax (Rs.)	Tax Amount (Rs.)	Turn-Over of Sales liable to tax (Rs.)	Tax Amount (Rs.)	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
a)	12.5					
b)						

c)						
d)						
<b>TOTAL</b>						

<b>6C) Sales Taxable under section 8(5)</b>						
	<b>Rate of Tax (%)</b>	<b>As per Returns</b>		<b>As per Audit</b>		<b>Difference in Tax Amount (Rs.)</b>
		<b>Turn-Over of Sales liable to tax (Rs.)</b>	<b>Tax Amount (Rs.)</b>	<b>Turn-Over of Sales liable to tax (Rs.)</b>	<b>Tax Amount (Rs.)</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
a)						
b)						
c)						
d)						
<b>TOTAL</b>						

<b>6D</b>	<b>Sales Tax collected in Excess of the Amount of Tax payable</b>	<b>As per Returns (Rs.)</b>	<b>As per Audit (Rs.)</b>	<b>Difference (Rs.)</b>
<b>7)</b>	<b>Computation of Central Sales Tax payable</b>			
	<b>Particulars</b>	<b>As per Returns (Rs.)</b>	<b>As per Audit (Rs.)</b>	<b>Difference (Rs.)</b>
a)	<b>Total Amount of C.S.T Payable (Total tax 6 (A+B+C))</b>			
b)	<b>Less:-</b> Amount deferred (out of Box (6A) (under package scheme of incentives) if any			
c)	<b>Balance Amount Payable [a-b]</b>			

d)	<b>Add:-</b> Interest Payable u/s 9(2) read with section 30 (2) of the MVAT Act, 2002			
e)	<b>Add:-</b> Interest Payable u/s 9(2) read with section 30 (4) of the MVAT Act, 2002			
f)	<b>Total Amount Payable (c+d+e)</b>			

8)	<b>Aggregate of Credit Available</b>			
a)	Excess MVAT refund to be adjusted against the CST liability.			
b)	Amount paid with returns and /or chalans (as per Annexure-B)			
c)	Amount Credited under Refund Adjustment Order (RAO No.----- -----) (as per Annexure-B)			
d)	Any Other (Pl. Specify)			
e)	<b>Total available credit (a+b+c+d)</b>			
9)	<b>Total Amount payable 7e-8e</b>			
10)	<b>Total Amount Refundable (8e-7e)</b>			

**11.: Other observations, if any, not specifically covered hereinabove:-**