

FORM - XXIII

Department of Commercial Taxes, Government of Uttar Pradesh

(See Sub section 17 of Section 21 of the UPVAT Act, 2008 and Rule 42 of the UPVAT Rules, 2008)

Audit report by specified authority

- A Name of the dealer
- B Status
- C Tax payers identification Number(TIN)
- D Certificate of Entitlement no. if any
- E Principal place of the business in UP
- G Period under Audit
- H Whether opted for any compounding scheme, if yes, details of the same:
I/ We here by certify subject to my/our observations and comments that:
 - (i) In my/our opinion the books of accounts and other related records and registers maintained by the dealer are sufficient for verification of correctness of the returns.
 - (ii) The gross turnover of the sales and purchases declared in the returns include the transactions of sales and purchases during the period under audit.
 - (iii) Further certified that all the details provided in form XXVI/XXVIA/XXVIB are in conformity with the Books of accounts and other records maintained by the dealer.

I Computation/Adjustment of Input Tax Credit /RITC as detailed below during the period under audit

S.No.	Particulars	As per return	As per Accounts	Remarks
1	Opening balance of ITC on Purchases			
2	Opening balance of ITC on Opening stock as on 1.1.2008			
3	Opening Balance of ITC available on capital goods purchased in previous year (s)			
4	ITC available for the period under audit on purchases and opening stock			
5	Total ITC available for the current Assessment year (1+2+3+4)			
6	Tax payable under UPVAT Act, 2008			
7	Tax payable under CST Act			
8	Total tax payable (6+7)			
9	ITC adjusted in UPVAT Act, 2008			
10	ITC adjusted in CST Act, 1956			
11	Total ITC adjusted (9+10)			
12	Net tax payable under UPVAT Act, 2008 (6-9)			
13	UPVAT deposited by challans			
14	Balance UPVAT payable (12-13)			
15	Net Tax payable under the CST Act, 1956 (7-10)			
16	CST deposited by challans			
17	Balance CST payable (15-16)			
18	ITC adjusted against dues under UPVAT or CST			
19	RITC disclosed under UPVAT Act, 2008			
20	RITC deposited / adjusted			
21	ITC refunded during the year			
22	ITC to carry forwarded (5-11-18-19-21+20)			
23	ITC on capital goods to be carry forwarded with year wise break up:			

Place.....

Date.....

Signature-----
Name and designation of
specified authority-----
Authority

Membership No.....

Encl.:-

- (1) Form No. XXVI/XXVI-A/XXVI-B
- (2) Income Tax Audit report alongwith Trading Account, profit & loss Account & Balance Sheet