

AUDIT CHECK SHEET ON ENTRY TAX

1. (A) For payment of Entry Tax: -

year	Total value of goods purchased/ received (scheduled+ non-scheduled Goods Sl. No.6 of E3		Value of scheduled goods purchased/ received within the local area. Sl. No.7 of E3		Purchase value of scheduled goods brought into the local area Sl. No.8 of E3		Purchase value of scheduled goods brought into the local area in respect of which entry tax has been levied at earlier stage Sl. No.9(a) of E3	
	As per return	On verification	As per return	On verification	As per return	On verification	As per return	On verification
1.	2.	3.	4.	5.	6.	7.	8.	9.

Purchase value of scheduled goods in respect of which entry tax has been exempted by Govt. through notification Sl. No.9(b) of E3		Purchase value of scheduled goods brought into the local area but sent as such outside Odisha otherwise than by way of sale Sl. No.10 of E3		purchase value of goods against Form -16 Sl. No. 11(c) of E3		Balance purchase value of goods on which entry tax is payable 2-(3+4+5+6+7+8) Sl. No. of E3	
As per return	On verification	As per return	On verification	As per return	On verification	As per return	On verification
10.	11.	12.	13.	14.	15.	16.	17.

(B) Computation of Entry Tax on purchase (For Manufacturing/raw material)

year	purchase value of goods use as raw materials subject to concessional rate of tax @ 0.5%. Sl. No.15(3)		Tax@0.5% Sl. No.15(4)		purchase value of goods use as raw materials subject to concessional rate of tax @ 1%. Sl. No. 15(3)		Tax@1% Sl. No. 15(4)		Total raw material purchased	
	As per return	On verification	As per return	On verification	As per return	On verification	As per return	On verification	As per return	On verification

(C) Computation of Entry Tax on purchase (For Manufacturing other than raw material)

Year	purchase value of scheduled goods other than raw materials subject to tax @ 1%. Sl. No. 16(3)		Tax@1% Sl. No. 16(4)		purchase value of scheduled goods other than raw materials subject to tax @ 2%. Sl. No. 16(3)		Tax@2% Sl. No. 16(4)		Total tax due (3+5+7+9)	
	As per return	On verification	As per return	On verification	As per return	On verification	As per return	On verification	As per return	On verification

(D) Computation of Entry Tax on purchase (other than manufacturers):-

year	Purchase value of scheduled goods subject to tax @ 1%. Sl. No. 14(3)		Tax @1% Sl. No. 14(4)	
	As per return	On verification	As per return	On verification

year	Purchase value scheduled goods subject to tax @ 2%. Sl. No. 14(3)		Tax@2% Sl. No. 14(4)		Total tax due (@1%+@2%)	
	As per return	On verification	As per return	On verification	As per return	On verification

(E) Computation of Entry Tax on sale:-Table-I

year	Total Sale value of finished products scheduled goods Sl. No. 18		Sale value of finished products within the same local area Sl. No. 19		Sale value of finished products sold in course of inter-State trade and commerce .Sl. No. 20		Sale value of finished products sold in course of export of the territory of India Sl. No. 21	
	1.	2.	3.	4.	5.			
	As per return	On verification	As per return	On verification	As per return	On verification	As per return	On verification

Sale of finish products sent out side Odisha otherwise than by way of sale. Sl. No. 22		Sale value of finished products sold against declaration in Form E 16.Sl. No. 23		Total Sale value of finished products not liable for ET(3+4+5+6+7)		Total Sale value of finished products liable for ET(2-8)	
6.		7.		8.		9.	
As per	On	As per	On	As per	On	As per	On

return	verification	return	verification	return	verification	return	verification

(F)Computation of Entry Tax on sale:-Table-II

Year	Total Sale value of finished products liable for ET@1% Sl. No. 18		EntryTax@1% Sl. No. 18		Total Sale value of finished products liable for ET@2% Sl. No. 18		EntryTax@2% Sl. No. 18		Total tax due (3+5)	
	1.	2.	3.	4.	5.	6.				
	As per return	On verification	As per return	On verification	As per return	On verification	As per return	On verification	As per return	On verification

(G)Computation of Entry Tax (in total):-Table-III

Year	Total tax due on purchases for trading		Total tax due on purchases in case of manufacturing		Total tax due on sales in case of manufacturing		Total Entry Tax(2+3+4)		Interest if any		Entry tax payable on account of contravention of declaration on E-15& E-16	
	2.	3.	4.	5.	6.	7.						
	As per return	On verification	As per return	On verification	As per return	On verification	As per return	On verification	As per return	On verification	As per return	On verification

Total (5+6+7)		Set off if any		Total tax payable(8-9)		Total paid	
8.		9.		10.		11.	
As per return	On verification	As per return	On verification	As per return	On verification	As per return	On verification

Signatures of the of Audit Team

Full Name and designation

AUDIT CHECK SHEET ON CST

1. Observation on Sale / Transfer to outside the State

a) Interstate Sale

Nature of sale	As per return		As per Audit (on actual verification)		Difference noticed if any(give detail in audit visit report)
	Sale value	Tax	Sale value	Tax	
Tax exempted					
A. Without C Forms-					
(i) @ 1%					
(ii) @ 5%					
(iii) @ 10%					
(iv) @ 13.5%					
(v) @ 14.5%					
(vi) @ 18%					
(vii) @ 20%					
(viii) @ 23%					
(ix) @ 25%					
(x) @ 26%					
(xi) @ 35%					
(xii) @ 50%					
B. With C Forms					
(i)@1%					
(ii)@2 %					
(iii) @ 5%					
(iv) @ 10%					
(v)@13.5%					
(vi) @ 14.5%					

(vii) @ 18%					
(viii) @ 20%					
(ix) @ 23%					
(x) @ 25%					
(xi) @ 265%					
(xii) @ 35%					
(xii) @ 50%					
Total					

* - In case of interstate sale not supported by Form-C audit to compute the tax as per the tax rate applicable on the date of transaction.

b. 'C' Forms received-

year	Total sale in the course of interstate trade & commerce		Total value of interstate sale against C-Forms	Total no. of C-Forms required	Total no. of C-Forms actually received	Total value of C-Forms actually received	Total value of C forms valid	Balance value of C-Forms pending
	As per return	On actual verification						

c) Stock Transfer / Consignment Sale

	Value as per Return	Value as per Audit (On actual verification)	Difference noticed, if any (3)-(2) (give detail remarks in the summary of audit visit report)
1.	2.	3.	4.
i) Stock transfer against Form F			
ii) Stock transfer without Form F			

d. 'F' Forms received-

year	Total value of despatch of goods to outside the state otherwise than by way of sale - by way of	Total no. of F-Forms required	Total no. of F-Forms received	Total value of F-Forms received	Balance no. of F-Forms pending	Balance value of F-Forms pending

	Branch transfer / Consignment sales against F-Forms					

2. A. Audit checks on direct export as referred to in Section 5(1) of the CST Act:

Description of goods exported	Total quantity exported	Export invoice No. and date	Total export value(in foreign currency)	Total export value(in INR)
(1)	(2)	(3)	(4)	(5)

Name and address of the foreign buyer	Export order number and date	Bill of lading No. And date	Payment realized (verify statement issued by the exporter banker)e-BRC	Payment pending for realization
(6)	(7)	(8)	(9)	(10)

B. Audit checks in case of deemed export as referred u/s 5(3) of the CST Act

Description of goods sold in course of export	Name and address of the exporter buyer with TIN	Total quantity sold	Invoice No. and date	Total sale value
(1)	(2)	(3)	(4)	(5)

Date / dates of dispatch of goods to the exporter*	Export order number and date of the foreign buyer	Bill of lading No. and date	Port of lading / booking station	Port of discharge / destination	H Form number and date
(6)	(7)	(8)	(9)	(10)	(10)

- * Audit to compare the date of despatch with the date of export order to see whether the date of export order precedes the date of despatch of goods for the transaction to qualify as deemed export.

3(a) 'H' Forms issued-

year	Total value of sales in the course of export out of India (direct export)		Total no. of H-Forms issued	Total value of H-Forms issued	Discrepancy if any
	As per return	On verification			

(b). 'H' Forms received-

year	Total value of sales in the course of export out of India (penultimate sale)		Total no. of H-Forms required	Total no. of H-Forms received	Total value of h-Forms received	Balance no. of H--Forms pending	Balance value of H-Forms pending
	As per return	On verification					

4. Audit check in case of sale to SEZ / STP / EHTP / EOU

Description of goods sold to SEZ / STP / EHTP / EOU	Total quantity sold	Invoice No. and date	Total sale value	Name and address of the dealer with TIN under the SEZ / STP / EHTP / EOU	Notification No. and date declaring it as a unit of the SEZ / STP / EHTP / EOU	Valid up to
(1)	(2)	(3)	(4)	(5)	(6)	(7)

5. Observation on corresponding inputs (where goods are exported after manufacturing / processing):

Sl. No.	Description of inputs	Quantity required for the goods exported / sold to SEZ	Corresponding Value*	Corresponding input tax*

		/ STP/ EHTP/ EOU	(in Rs.)	(in Rs.)

* Audit team to work out the quantity of each of the inputs required for the goods exported and also to work out the proportionate purchase value and proportionate input tax from the relevant purchase bills on an average basis and check the total of this column with the amount of refund claimed.

6. Export / Sale of goods to SEZ / EHTP / STP / EOU:

Sl. No.	Description of goods	Total export / sale to SEZ / EHTP / STP / EOU (in Rs.)	Quantity exported / sold to SEZ / EHTP / STP / EOU	Corresponding purchase value* (in Rs.)	Corresponding input tax* (in Rs.)

* Audit team to work out the proportionate purchase value and proportionate input tax from the relevant purchase bills and check the total of this column with the amount of refund claimed.

7. (a) For CST (Taxable turn over)

Year	Sale in the course of interstate trade or commerce including sale of goods in respect of which exemption under section 6(2), 6(3) and / or 8(6) sL NO.7)		Cost of freight, delivery or installation separately charged (sL NO.8-a)		Cash /Trade discount (sL NO.8-b)		sale of goods exempt from tax generally under the OVAT Act u/s 8(2)(c) of the CST Act, (sL NO.8-c)		exemption claimed under section 6(2) (sL NO.8-d)	
1.	2.		3.		4.		5.		6.	
	As per return	On verification	As per return	On verification	As per return	On verification	As per return	On verification	As per return	On verification

Fully exemption from levy of tax under section 8 (5) of the	sale of goods made to dealer in SEZ under section 8 (6) of the CST	Sale of goods made to Persons/organizations international bodies, etc	Sales Tax collected separately (deducted by using the formula of	Taxable turnover 2-(3+4+5+6+7+
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CST Act (sL NO.8-e)		Act (sL NO.8-f)		u/s 6(3) of the CST Act (sL NO.8-g)		tax fraction provided in Section 8A(1) of the Act(SI No.8-g)		8+9+10)	
7.		8.		9.		10.		11.	
As per return	On verificati on	As per return	On verificati on	As per return	On verificati on	As per return	On verificatio n	As per return	On verificat ion

(b) Computation of CST

Year	sale to registered dealer taxable @ 2%		sale to registered dealer taxable @ 1%		taxable @ 5%		taxable @ 10%		taxable @ 13.5%		taxable @ 18%	
1.	2.		3.		4.		5.		6.		7.	
	As per return	On verificati on	As per return	On verificati on	As per return	On verificati on	As per return	On verificati on	As per return	On verificati on	As per return	On verificati on

taxable @ 20%		taxable @ 25%		taxable @ 50%		any other rate		section 8(5) taxable @ 2%		Total Tax	
8.		9.		10.		11.		12.		13.	
As per return	On verifica tion	As per return	On verificati on	As per return	On verificati on	As per return	On verificati on	As per return	On verificati on	As per return	On verificati on

(c) Tax payment

Year		Total tax due				Total payment	
As per return	On verification	As per return	On verification	As per return	On verification	As per return	On verification

Signature of the of Audit Team

Full Name and designation

- 1.
- 2.
- 3.
- 4.