

Correctness of CST Assessments

Internal Audit has been conducted during August 2016 covering the period 2014-15.

- i) 'A'"total" number of 2,135 dealers for the year 2015-16 was deemed to be assessed on 31.10.2016,out of which 210 cases were selected for test check of fulfillment of criteria u/s 22(2) of TNVAT,2006.
- ii) It was observed that in four cases,discrepancies on non/short reversal of ITC were noticed nad in respect of two cases,the ITC reversal was collected Rs.328947/- and the paragraphs on balance two cases(2015-16 Form WW) were included in this report.(Para Reference as in Annexure-I).
- iii) It was observed that in four cases,discrepancies on non/short reversal of ITC were noticed nad in respect of two cases,the ITC reversal was collected Rs.328947/- and the paragraphs on balance two cases(2015-16 Form WW) were included in this report.(Para Reference as in Annexure-I).
- iv) 'A'"total" number of 2,135 dealers for the year 2015-16 was deemed to be assessed on 31.10.2016,out of which 210 cases were selected for test check of fulfillment of criteria u/s 22(2) of TNVAT,2006.
- v) It was observed that in four cases,discrepancies on non/short reversal of ITC were noticed nad in respect of two cases,the ITC reversal was collected Rs.328947/- and the paragraphs on balance two cases(2015-16 Form WW) were included in this report.(Para Reference as in Annexure-I).
- | Serial No.of the Column for GST Audit | Financial Year for all the Expenditures and Opening Balance of next year | Expenditure(Rs in lakhs) for GST Audit |
|---------------------------------------|--|--|
| 1 | 2015-2016 | 41.51 |
| 2 | 2016-2017 | 50.08 |
- vi) It was observed that in four cases,discrepancies on non/short reversal of ITC were noticed nad in respect of two cases,the ITC reversal was collected Rs.328947/- and the paragraphs on balance two cases(2015-16 Form WW) were included in this report.(Para Reference as in Annexure-I).
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