

OFFICE OF THE ACCOUNTANT GENERAL (E&RSA),TAMILNADU

Program name : **O/o AC (ST), Kotturpuram Assessment Circle , 28/09/2019 - 30/09/2019**

## DRAFT INSPECTION REPORT

**Lorem Ipsum** is simply dummy text of the printing and typesetting industry. Lorem Ipsum has been the industry's standard dummy text ever since the 1500s, when an unknown printer took a galley of type and scrambled it to make a type specimen book. It has survived not only five centuries, but also the leap into electronic typesetting, remaining essentially unchanged. It was popularised in the 1960s with the release of Letraset sheets containing Lorem Ipsum passages, and more recently with desktop publishing software like Aldus PageMaker including versions of Lorem Ipsum.

Testing the Introduction

**DRAFT INSPECTION REPORT**

**1.Objective Name :** To check correctness of carry forward of CENVAT credits availed under Central Excise and Service Tax laws to GST

**Observation :**

Hello There

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No discrepancies were noticed in respect of non-payment of tax interest checked cases(210 in 2015-16 and 330 in 2016-17).

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 and 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).

Sl.No	Year	Expenditure(Rs in lakhs)
1	2015-2016	41.51
2	2016-2017	50.08

Table 1		Table 2	
Table 3		Table 4	
Table 5		Table 5	

iii) It was observed that in four cases, discrepancies on non/short reversal of ITC were noticed and 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).

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**Observation :**

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During 2015-2016, there are of 2,137 dealers in the circle.Out of 210 cases test checked,no discrepancies were noticed in filing of returns.During 2016-17,out of a total number if 3,322 dealers,330 case were test checked for filing of returns.Furtther action is awaited.

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Test of Report

**2.Objective Name :** To check correctness of carry forward of ITC availed under TNVAT Act

**Observation :**

**Correctness of CST Assessments**

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

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It is a long established fact that a reader will be distracted by the readable content of a page when looking at its layout. The point of using Lorem Ipsum is that it has a more-or-less normal distribution of letters, as opposed to using 'Content here, content here', making it look like readable English. Many desktop publishing packages and web page editors now use Lorem Ipsum as their default model text, and a search for 'lorem ipsum' will uncover many web sites still in their infancy. Various versions have evolved over the years, sometimes by accident, sometimes on purpose (injected humour and the like).

Testing the Conclusion