

## Form VAT 22A

(See rule 41)

Audit Report

1. I/ We have audited the balance sheet as at 31<sup>st</sup> March, \_\_\_\_\_ and the profit and loss account for the year/period ended on that date, attached herewith, of M/s \_\_\_\_\_ (mention name and address of the Taxable Person) holding VRN \_\_\_\_\_ under the Punjab Value Added Tax Act, 2005 as extended to the Union Territory, Chandigarh and registration No. \_\_\_\_\_ under the Central Sales Tax Act, 1956.

2. I/ We certify that the above referred balance sheet and the profit and loss account are in agreement with the books of account maintained by M/s \_\_\_\_\_

3. (a) I/ We report our observations/comments/discrepancies/inconsistencies, if any, as under:

(b) Subject to above:

(A) I/We have obtained all the information and explanations which, to the best of my/our knowledge and belief, were necessary for the purposes of our audit and have found them to be satisfactory.

(B) In my/our opinion, proper books of account as required by law have been kept at the principal place of business and the branches of the dealer/person so far as appears from our examination of the books.

(C) In my/our opinion and to the best of my/our information and according to the explanations given to me/us, the said accounts, read with notes thereon, if any, give a true and fair view;-

(i) in case of the balance sheet, of the state of the affairs of the dealer/person as at 31<sup>st</sup> March \_\_\_\_\_; and

(ii) in the case of the Profit and Loss account of the profit/loss for the period ended on that date.

4. The statement of the particulars as required to be furnished under the Punjab Value Added Tax Act, 2005 as extended to the Union Territory, Chandigarh and Chandigarh Value Added Tax Rules, 2006, is annexed herewith. In our opinion and to the best of our information and according to the explanations given to us, the particulars given in the said annexure are true and correct.

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For \_\_\_\_\_

CHARTERED ACCOUNTANT

(Name)

(Proprietor/Partners)

Membership No. \_\_\_\_\_

Address \_\_\_\_\_.

Place:

Date :

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