

GST Audit Checklist for professionals

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November 25, 2018

gst audit checklist excel, gst audit checklist icai, gst audit checklist pdf, gst audit checklist 2018, gst audit checklist for statutory audit, gst audit checklist india, gst checklist for statutory audit, gst checklist for internal audit, Annual GST return and GST audit Checklist, gst audit checklist excel, gst checklist for statutory audit, gst audit checklist pdf, gst audit checklist icai, gst checklist for internal audit, gst audit checklist 2018, gst audit checklist india, gst checklist for audit, checklist for gst audit, GST Audit Checklist

GST Audit Checklist for professionals : The taxpayers registered under GST have to file various returns including an annual return. As per the provisions of GST registered taxpayer whose turnover during a financial year exceeds the Rs 2 crore is required to file GSTR 9C.

GSTR-9C is a statement of reconciliation between the Annual returns in GSTR 9 filed for an FY, first being 2017-18 and the figures as per Audited Annual Financial statements of the taxpayer. It has to be certified by a Chartered Accountant or Cost Accountant and the due date for filing GSTR 9C for FY 17-18 is 31st December 2018. Through this article we have tried to create a check list of documents required by professionals for conducting GST Annual Audit.

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Preparation of Permanent File: All to be supplied in hard copy as well as soft copy

S. No.	Description
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1.	Auditors Appointment Letter
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2.	GST Form REG-06
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3. In case of company, records from MCA Portal
4. Incorporation Certificate
5. Authorisation from client for use of its GST login
6. Authorisation from client for use of its E-way Bill Portal
7. Copy of Letter of Undertaking
8. List of all premises whether registered under GST or not.
9. Details (including GSTIN) of the concerns closely held where the taxpayer is in position to control/hold more than 25% share.
10. Details of the Agents/Sole-Selling Agent etc. (if any appointed by the taxpayer)
11. Copy of PAN Card

Documents required for audit (Temporary File) – All to be supplied in hard copy as well as soft copy:

S. Description No.

- 1 Balance Sheet, Profit and Loss Account along with all schedules.
- 2 Tax Audit Report along with the Computation of Income for FY 2017-18 along with Form 26AS.
- 3 List of Core/Non-Core amendments to GSTIN undertaken and the documents in relation thereto.
- 4 List of Goods/Services supplied by the client along with HSN/SAC and GST Rates Charged by it.
- 5 In case of multiple GSTIN under same company, bifurcation of Receipts and expenses on GSTIN wise.
- 6 Sample of the Tax Invoices/Bill of Supply issued by the Client (Sampling Method may be adopted)
- 7 Documentation in case of Reverse Charge Payment – Self Invoice etc.
- 8 Copy of GSTR 2 A along with GSTR 1 and GSTR 3B for each month under Audit
- 9 Sample Invoices of Purchases made during the Financial year
- 10 Bifurcation of Input Tax credit into ITC relating to Inputs/Input Services/Capital Goods
- 11 Copy of ITC-04 in case of manufacturing concerns and goods sent to job worker and received back without payment of Tax. Please provide copies of delivery challans as issued.

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- 12 Copy of Refund Application (if any) filed during the financial Year (complete Set)
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- 13 Copy of the Refund Approval/Rejection as the case may be.
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- 14 Ledger accounts of all the receipts/expenses/ fixed assets/ all other heads reflected in Financial Statements (Only Soft Copies to be provided)
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- 15 Input ITC registers/ledgers rate wise of IGST/CGST/SGST etc.
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- 16 Copy of Electronic Credit Ledger and Electronic Cash Ledger
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- 17 List of Creditors/ Debtors outstanding for more than 180 days as on 31st March 2018
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- 18 Details of any Advances received/ adjustment at the end of the financial year.
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- 19 List of all Debit/credit notes issued during the financial year (In case the number exceeds 25, soft copy may be provided)
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- 20 Discount Policy (if any). Complete details of the discounts received and discounts given by the entity.
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- 21 Copy of GST TRAN-01 (if any) filed for carry forward of Input Tax Credit from previous regime along with Earlier Returns for Quarter ending 30th June 2017.
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- 22 Copy of Registration taken as Casual Taxable Person (CTP) if any during the financial year along with the invoices issued under said CTP.
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- 23 In case of any import of goods/machinery copy of Bill of Entry along with all relevant documents.
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- 24 In case of export of goods, copy of all invoices along with Shipping Bill and other relevant documents
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- 25 In case of export of services, copy of Invoices along with the Foreign Inward Remittance Certificate (FIRCs) and all other relevant documents.
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- 26 Copies of all the inspections/notices (if any) issued by the GST department and the replies submitted to them.
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