

## **ANNEXURE II**

### **LIST OF ADDITIONAL DOCUMENTS TO BE PRODUCED AT THE TIME OF CONDUCTING OF AUDIT**

- 1) List of all records maintained by your office including Memoranda received from your Branch office, if any.
- 2) Intimation, in respect of records being maintained by you filed under Rule 5(2) of the Service Tax Rules 1994.
- 3) Company's Internal Audit Report, if any.
- 4) Tax Audit Reports (including all Annexures) conducted under Sec 44AB of the Income Tax Act, 1961.
- 5) Cost Audit Reports (including all Annexures) conducted under Section 233 B of the Companies Act, 1956.
- 6) Details of Registration(s) with any other Government Departments/ Agency / Regulatory Authority.
- 7) Any other Return/ Declaration sent to any other Department/ Agency / Regulatory Authority.
- 8) List of all Ledger Accounts wherein entries have taken place.
- 9) List of Ledger Accounts relevant from Service Tax point of view (This would be subset of list at S. No. 8 above).
- 10) List of Input Service suppliers, if any (including full details) alongwith sample invoices on which credit is taken (preferably high value invoices of different time period).
- 11) List of Input suppliers, if any (including full details) alongwith sample invoices on which credit is taken (preferably high value invoices of different time period).
- 12) List of Capital goods suppliers, if any (including full details) alongwith sample invoices on which credit is taken (preferably high value invoices of different time period).
- 13) List of Bank Accounts being maintained by you for the business transactions with name of the Bank, Branch and Account numbers with changes, if any during the Audit Period.
- 14) Sample copies of Bills/ Invoices/ Debit Notes/ Credit Notes/any other similar document issued from the date of levy of Service Tax till 31<sup>st</sup> March 2012.
- 15) Details about Accounting System being maintained / followed including the information whether Accounting is centralized or not.
- 16) Details about Billing pattern including Billing stages.
- 17) List of Show Cause Notice(s) issued, if any and their present status.
- 18) Contracts, MOUs, Agreements with principals, clients, other group companies or any other person to whom any service is provided/ received.
- 19) Details of any Refund/Rebate application filed- rejected/ passed/ pending.

- 20) Date of last Departmental /Internal Audit and the period covered. (Copy of any correspondence with department in this regard if any).
- 21) List of Branch Offices, if any, along with the respective value of taxable services rendered by each of such branch.
- 22) Information sought in Financial Data Summary Sheet (FDSS), for each financial year under Audit, in the proforma enclosed herewith as Annexure III
- 23) Duly filled Reconciliation Datasheet, for each financial year under Audit, in the proforma enclosed herewith as Annexure IV.
- 24) Cenvat Account as required to be maintained as per Rule 9(6) of Cenvat Credit Rules, 2004( A suggested format is enclosed as Annexure V)