

**GOODS AND SERVICES TAX RULES, 2017**

**AUDIT FORMATS**

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**Form GST ADT - 01**

*[See rule .....]*

Reference No.:

Date:

To,

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GSTIN .....

Name .....

Address .....

Period - F.Y.(s) - .....

**Notice for conducting audit**

Whereas it has been decided to undertake audit of your books of account and records for the financial year(s) ..... to ..... in accordance with the provisions of section 65. I propose to conduct the said audit at my office/at your place of business on -----.

And whereas you are required to:-

- (i) afford the undersigned the necessary facility to verify the books of account and records or other documents as may be required in this context, and
- (ii) furnish such information as may be required and render assistance for timely completion of the audit.

You are hereby directed to attend in person or through an authorised representative on ..... (date) at.....(place) before the undersigned and to produce your books of account and records for the aforesaid financial year(s) as required for audit.

In case of failure to comply with this notice, it would be presumed that you are not in possession of such books of account and proceedings as deemed fit may be initiated as per the provisions of the Act and the rules made thereunder against you without making any further correspondence in this regard.

Signature ...  
Name .....  
Designation .....

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## Form GST ADT – 02

[See rule .....]

Reference No.:

Date:

To,

-----  
GSTIN .....

Name .....

Address .....

Audit Report No. .... dated .....

### Audit Report under section 65(6)

Your books of account and records for the F.Y..... has been examined and this Audit Report is prepared on the basis of information available / documents furnished by you and the findings are as under:

Short payment of	Integrated tax	Central tax	State /UT tax	Cess
Tax				
Interest				
Any other amount				

[Upload pdf file containing audit observation]

You are directed to discharge your statutory liabilities in this regard as per the provisions of the Act and the rules made thereunder, failing which proceedings as deemed fit may be initiated against you under the provisions of the Act.

Signature .....

Name .....

Designation .....

# TaxGuru.in - Complete Tax Solution

## Form GST ADT - 03

[See rule .....]

Reference No.:

Date:

To,

-----

GSTIN .....

Name .....

Address .....

Tax period - F.Y.(s) - .....

### **Communication to the registered person for conduct of special audit under section 66**

Whereas the proceedings of scrutiny of return /enquiry/investigation/..... are going on;

And whereas it is felt necessary to get your books of account and records examined and audited by .....(name), chartered accountant / cost accountant nominated by the Commissioner;

You are hereby directed to get your books of account and records audited by the said chartered accountant / cost accountant.

Signature .....

Name .....

Designation .....

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## Form GST ADT – 04

[See rule .....]

Reference No.:

Date:

To,

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GSTIN .....

Name .....

Address .....

### Information of Findings upon Special Audit

Your books of account and records for the F.Y..... has been examined by ----- (chartered accountant/cost accountant) and this Audit Report is prepared on the basis of information available / documents furnished by you and the findings/discrepancies are as under:

Short payment of	Integrated tax	Central tax	State /UT tax	Cess
Tax				
Interest				
Any other amount				

[Upload pdf file containing audit observation]

You are directed to discharge your statutory liabilities in this regard as per the provisions of the Act and the rules made thereunder, failing which proceedings as deemed fit may be initiated against you under the provisions of the Act.

Signature .....

Name .....

Designation .....