Audit Utility
CGST, Thane Commissionerate

This utility is developed for managing the daily activities of CGST Thane Auditors, Planning and Technical sections. The activities include:

➢ Uploading Unit list received from Directorate General Direct Tax

➢ Allocation of Units and Audit Planning

| CGST Audit | Home | Manage Objections | Group Wise Dashboard | MCM Status | Audit Standard | | Mr. Ajay Sarkar - 4 - 4 - LARGE |

Show 10 entries   Search:

GSTIN	Name of the Unit	Jusrisdictional Commissionerate/Division/Range	Risk Score	Risk Parameter	Category	Assigned Date	Status	Action
All	All	All	All	All	All	All	All	All
	G E	THANE RURAL-DIVISION III-RANGE -II	7	P09(2);P29(2);P30 (2);P32(1)	Small	01-06-2023	**Audit Assigned**	Audit Intimation | Details | Surrender | RiskParameter | DAR
	F P	THANE-DIVISION-VI-RANGE-II	7	P07(3); P08(2); P09(1); P28(1)	Large	07-12-2022	**Audit Verification Completed**	Preparation of Draft Audit Report | Details | RiskParameter | DAR
	L	THANE RURAL-DIVISION VI-RANGE -III	15	P03(2);P07(1);P09 (2);P15(2);P16(1);P 24(2);P28(1);P30 (2);P32(2)	Large	08-03-2023	**Audit Assigned**	Audit Intimation | Details | Surrender | RiskParameter | DAR
	C P	THANE-DIVISION VI-RANGE-IV	8	P07(2);P08(2);P09 (2);P34(2)	Small	05-12-2022	**Audit Verification Completed**	Preparation of Draft Audit Report | Details | RiskParameter | DAR
	N	THANE-DIVISION IV-RANGE-IV	0		Large	20-09-2022	**Audit Verification Completed**	Preparation of Draft Audit Report | Details | RiskParameter | DAR
	T	THANE-DIVISION VI-RANGE-VI	14	P01(1);P02(2);P04 (1);P07(1);P09(1);P 20(1);P24(2);P26 (1);P27(1);P28(1);P 30(2)	Large	08-03-2023	**Audit Assigned**	Audit Intimation | Details | Surrender | RiskParameter | DAR
	C E	THANE RURAL-DIVISION IV-RANGE -I	13	P02(2);P04(1);P07 (1);P16(1);P17(1);P1 8(2);P23(2);P24 (2);P26(1)	Large	08-03-2023	**Audit Assigned**	Audit Intimation | Details | Surrender | RiskParameter | DAR
	V E	THANE-Division-VI-	8	P05(1); P09(2); P1 0(2); P12(1); P25 (2)	Large	28-09-2022	**Audit Verification Completed**	Preparation of Draft Audit Report | Details | RiskParameter | DAR
	J M	BHIWANDI-DIVISION IV-RANGE-III	6	P07(3); P09(1); P11 (1); P12(1)	Large	20-09-2022	**Audit Assigned**	Audit Intimation | Details | Surrender | RiskParameter | DAR

➢ Conducting Audit based on standard checklist and prescribed actions

NOTE* : Please Fill the Desk Review Completion* Activity before Submitting.

#	CHECKLIST	FLAG	SCORE	OBSERVATION
☐	Whether Registered Person's Master File (RPMF) in format Annexure GSTAM-1 along with all other relevant documents is maintained and whether such documents are updated regularly?	▪	★★★★★	
☐	Whether the RPMF was reviewed by Auditor at the time of desk review?	▪	★★	
☐	Whether the information furnished in GSTR-9 returns is reconciled with financial records and other statutory returns?	▪	★★	
☐	Whether Revenue Risk Analysis was carried out and results summarised?	▪	★★	
☐	Whether Trend Analysis was carried out and results were summarised?	▪	★★	
☐	Whether Ratio Analysis was carried out during Desk Review and results summarised?	▪	★★	
☐	Whether the documents mentioned in Annexure GSTAM-III, as applicable, were obtained and scrutinized for the audit period during desk review and also reconciled with GST returns?	▪	★★	
☐	Whether the following areas were considered during desk review (i) rate of tax applicable (ii) exemption notifications availed, if any (iii) zero-rated/exempted/non-taxable supplies, if any	▪	★★	
☐	Whether ITC availment (including ISD, if any) was analysed during desk review?	▪	★★	
☐	Whether the ITC shown in GSTR-3B return was reconciled with GSTR-2A to identify gaps?	▪	★	

PRELIMINARY DESK REVIEW

- Audit Intimation Reminder
- Document Analysis
- Review and Update RPMF
- Ratio Analysis Goods
- Ration Analysis Services
- Comparitive Charts of Items for Goods
- Checklist for Audit of Traders
- Checklist for Composite Dealers
- Desk Review Completion*
- Download Format
- Upload Document

Submit

➢ Creating Objections, Draft Audit Report, Final Audit Report

Penalty :	IGST(₹): 0.00	CGST(₹): 0.00	SGST(₹): 0.00	Cess(₹): 0.00	Trans1(₹): 0.00

Total Penalty: 0.00

LateFees :	CGST(₹): 0.00	SGST(₹): 0.00

Total LateFees: 0.00

Others : 0.00

Remarks :

Total Detection(₹): 708042.00

Quantification:

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↶ ↷   **B** *I* U̲ S̶   Helvetica ▾   14px ▾   Paragraph ▾   ☰ ☰ ☰ ☰ ⋯

	ITC availed as per 3B			ITC availed as per ITC register			Difference			in Rs.
	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST	Total
2017-18	10124588	27648677	27648677	9971765	27371067	27371068	152822	277,610	277,610	708,042
				Grand Total			152822	277,610	277,610	**708,042**

➢ Sending Objections to the Monthly Meeting or MCM
➢ Creating the Meeting and the Agenda for the Meeting

☐	GSTIN	OBJECTION TYPE	NAME OF THE UNIT	TOTAL DETECTION(₹)	TOTAL RECOVERY(₹)	TRANS1 RECOVERY(₹)	GROUP	AUDIT NO	STATUS
	All	All	All	All	All	All		All	All
☑	2	Non payment of Late fees on delayed filing of GSTR-1 returns		700.00	700.00	0.00	9		Para created for MCM
☑	2	Non payment of Interest on delayed payment of tax liability being Late filing of GSTR-3B:-		1824.00	1824.00	0.00	9		Para created for MCM
☑	2	Non-Payment of Fine/Penalty for late filing of GSTR-9 & GSTR9C		103600.00	103600.00	0.00	9		Para created for MCM
☑	2	Mismatch of ITC as availed in GSTR3B vs as reflecting in GSTR2A		213060.00	213060.00	0.00	9		Para created for MCM
☑	2	Non payment of GST under RCM on charges paid to Foreign Bank Charges		170160.00	170160.00	0.00	9		Para created for MCM
☑	2	Non-Payment of GST under RCM on services received from various Government bodies		192228.00	192228.00	0.00	9		Para created for MCM
☑	2	Wrong availment of ineligible input tax credit of GST (Blocked ITC):-		74682.00	74682.00	0.00	9		Para created for MCM
☑	2	Excess/Mismatch of ITC availed in GSTR-3B as compared to GSTR-2A	T	3537441.00	0.00	0.00	10	399/Audit Thane/2022-23	Para created for MCM
☑	2	Non payment of GST on inward supplies liable to reverse charge mechanism	T	443893.00	443893.00	0.00	10	399/Audit Thane/2022-23	Para created for MCM
☐	2	Para 1: Short payment of GST under RCM on freight expenses :		2888.00	2888.00	0.00	7	17/Audit Thane/2023-24	Resubmission
☐	2	Para 3: Non-Reversal of ITC and Non payment of interest thereof owing to non-payment/delayed payment of consideration to suppliers/vendors beyond 180 days:		64484.00	64484.00	0.00	7	17/Audit Thane/2023-24	Resubmission
☐	2	Para 6 : Excess availment of ITC in GSTR-3B than available in GSTR 2A :		73348.00	73348.00	0.00	7	17/Audit Thane/2023-24	Resubmission
☑	2	Non-payment of Interest on delayed payment of GST on account of late uploading of invoices in GSTR-1 as well as in GSTR – 3B	D D	101194.00	0.00	0.00	22		Para created for MCM
☑	2	Non payment of Late fee on late filing of GSTR-1	D D	160000.00	0.00	0.00	22		Para created for MCM

➢ Conducting the Meeting

➢ Entering the Decisions of the Meeting

➢ Creating the Minutes of the Meeting and Distribution

➢ Closing the Meeting

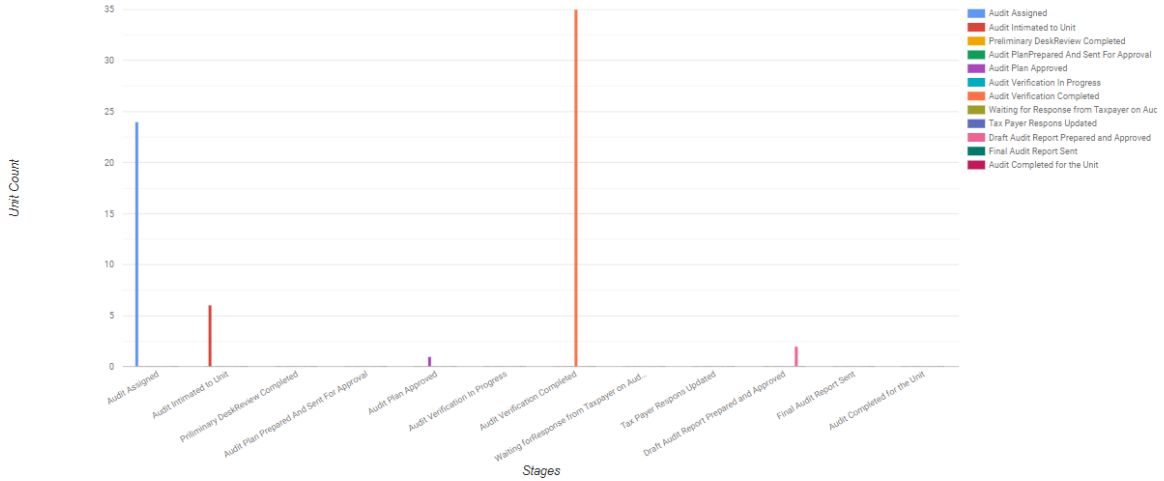➢ Post Meeting updates and recovery by the Auditor

Show 10 entries   Search: _____

GSTIN	AUDIT NO	NAME OF THE UNIT	UNIT ADDRESS	Action
27AAACF1051H1Z2	01/2022-23	FORWARD PRECISION ENGINEERS PRIVATE LIMITED	FORWARD PRECISION ENGINEERS PRIVATE LIMITED	View Para
27AAACO4358G1ZF	11/Audit Thane/2023-24	O K APPLIANCES & ELECTRONICS PRIVATE LIMITED	OK APPLIANCES& ELECTRONICS PRIVATE LIMITED	View Para Pending Para: 8
27AAACW7711P1ZT	444/Audit Thane/2022-23	MANUBHAI GEMS PVT LTD	MANUBHAI GEMS PVT.LTD.	View Para Pending Para: 6
27AABCE9184B1ZO	999/Audit Thane/2022-23	VIRTUSA SYSTEMS (INDIA) PRIVATE LIMITED	ETOUCH SYSTEMS (INDIA) PVT. LTD.	View Para Pending Para: 1
27AABCT0087C1ZN	999/Audit Thane/2022-23	TYCO FIRE AND SECURITY INDIA PRIVATE LIMITED	TYCO FIRE & SECURITY INDIA PVT LTD	View Para Pending Para: 1
27AABPU3623N1ZC	265/Audit Thane/2022-23	DEEPAK BANSILAL UTTAMANI	Survey No.86/2 Deepak Textiles, Devarung Village Bapgaon, Thane Maharashta-421311.	View Para
27AACCA7721R1Z7	322/Audit Thane/2022-23	ALKA LABORATORIES PRIVATE LIMITED	117/118, 1st Floor, Neha Industrial Estate, Off Dattapada Road, Borivali East, Mumbai, Maharashtra, 400066.	View Para
27AACCL5087B1ZM	10/Audit Thane/2023-24	LEAP INDIA PRIVATE LIMITED	LEAP INDIA PVT LTD	View Para Pending Para: 2 Deferred Para: 3
27AADCI2031H1ZY	803/Audit Thane/2022-23	INNOVATORS FACADE SOLUTIONS (DELHI) PRIVATE LIMITED	INNOVATORS FACADE SOLUTIONS(DELHI) PVT LTD	View Para Pending Para: 7
27AADCJ4294P1ZV	718/Audit Thane/2022-23	JAY JAGDAMBA FORGINGS PRIVATE LIMITED	JAY JAGDAMBA FORGINGS PRIVATE LIMITED	View Para Pending Para: 3

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➢ Issuing Notices, Deferring the Paras, Resubmitting the Paras, creating supplementary paras etc.

➢ Forwarding to Next financial year

➢ Dashboards and Reports – Group Wise and Overall

Status Wise Units