OFFICE OF THE COMMISSIONER OF CENTRAL TAXES & CUSTOMS
AUDIT - II COMMISSIONERATE
केंद्रीय कर और सीमा शुल्क आयुक्त का कार्यालय, लेखापरीक्षा -द्वितीय आयुक्तालय
1-98/B 20,21-Sanvi Yamuna Pride, Krithika Lay Out, Madhapur, Hyderabad-500081
१-९८/बी,२०,२१ -सान्वी यमुना प्राइड, कृतिका ले आउट, माधापुर, हैदराबाद - ५०००८१

C.No. GADT/CnG/ADT/GST/1853/2023-Gr 2-CGST-ADT CIR-1-ADT-II-HYDERABAD Date: 15.03.2023
DIN- 20230356YS000081884E

FORM GST ADT -01

To
M/s. NILGIRI ESTATES
5-4-187/3 And 4, 2nd Floor, Soham Mansion,
MG Road, Secunderabad, Rangareddy, Telangana, 500003.
GST Registration No: 36AAHFN0766F1ZA

Sub : GST Audit for the period F.Y.2020-21 and 2021-22-Reg.

Gentlemen,

Notice for conducting Audit-Reg.
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Whereas it has been decided to undertake audit of your books of account and records for the financial year(s) 2020-21 and 2021-22 in accordance with the provisions of Section 65 of CGST Act,2017. Our Audit Team-Group-12, consisting of Sri K.R. Jaya Kumar, Superintendent Mb. No.8008450263, Sri G.P. Sukumar, Superintendent Mb. No.9849189973 and Sri Sachindra Singh, Superintendent Mb. No.7382990186, Group E-Mail ID **'cgst.hyda2cr1gr2@gov.in'** propose to conduct the said audit at our office/ your place of business shortly,

and whereas you are required to:-

(i) Afford the undersigned the necessary facilities 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 before the undersigned at Room No.400, 4th Floor, Office of the Commissioner of Central Taxes (Audit-II) Commissionerate, Hyderabad, Door No. 1-98/B 20,21-Sanvi Yamuna Pride, Krithika Lay Out, Madhapur, Hyderabad-500081 on or before dt.28-03-2023 to produce the following records for the period F.Y. 2020-21 and 2021-22, as required for audit;

(i) Annual Report containing Profit and Loss Account, Balance Sheet, Notes to Financials for the said period;

(ii) Income Tax Audit Report as per the provisions of Section 44AB Income Tax Act, 1961 along with Form 3CB/3CD/3CE etc. for the said period;

(iii) Income Tax Return (ITR-5/6) with all annexures/enclosures along with Form 26AS for said period;

(iv) Annual return submitted to the Registrar of Companies and other Statutory Agencies for the said period;

(v) Cost Audit Report, if any, under Section 148 of the Companies Act, 2013 and Internal Audit reports, wherever applicable for the said period;

(vi) Trial Balance or its equivalent for the periods 2020-21 and 2021-22 separately.

(vii) Incase the financials are Standalone for Pan India, separate Trial Balance/Income and Expenditure statement for **Telangana GSTIN** covering the said period;

(viii) Annexure-**GSTAM-I** – Assessee Master File (Annexure has to be filled in and submitted to Audit by the Tax Payers);

(ix) Annexure- **GSTAM-VI** – Questionnaire for Internal Control System (Annexure has to be filled and submitted to Audit by the Tax Payers);

(x) Sample copies of Invoices for supply of goods and services for each HSN/Rate of GST(5%/12%/18%/28%) for each periods viz. 2020-21 and 2021-22;

(xi) Sample copies of Purchase Invoices for major inputs/input services/capital goods covering the said period;

(xii) **Invoice-wise Details with Month-wise totals** of **input tax credit (ITC)** in following proforma in Excel sheet covering the said period (soft copy may be kept ready by the time of Audit) :

S.No.	Invoice No.	Invoice Date	Name of the supplier	Description goods/service	Category (input/input service/capital goods)	Taxable value	IGST	CGST	SGST

(xiii) **Invoice-wise Details with Month-wise totals** of **outward supplies (Sales)** made covering the said period in the following proforma in Excel sheet (soft copy may be kept ready by the time of Audit) :

S.No.	Invoice No.	Invoice Date	Name of the Customer	Description of goods/services supplied	HSN/SAC No.	Taxable vlaue	Rate of Tax (5% /12% /18%/28 %	IGST	CGST	SGST

(xiv) Copies of Works orders / Purchase Orders for your outward supplies;

(xv) Copies for Work order/Purchase Order for your inward supplies.

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 CGST Act 2017 and the Rules made there under.

भवदीय

Yours sincerely,

15/03/2022

शेख खाजा हुसैन /(Shaik Khaja Husain)
सहायक आयुक्त /Assistant Commissioner,
लेखा क्षेत्र- I /Circle-I