

THE MEGHALAYA VALUE ADDED TAX RULES, 2005

FORM – 34

(See Rule – 49)

Statement of particulars in the case of persons/dealers

Carrying on business

Name and address of the dealer: -

Registration No.: -

Under Meghalaya VAT Act, 2003 -

Under C.S.T. Act: -

Year ended on 31st March: -

1. Books of Accounts
 - (i) Maintained
 - (ii) Examined
2. Method of Accounting employed: -
(Indicate whether there is any change from the method of accounting employed in the immediate preceding year)
3. (i) Method of valuation of opening and closing stock: -
(ii) State whether there is any change in the method of valuation of any of the items as compared to the method employed in the immediate preceding year: -
4. Quantitative particulars of raw materials and finished products etc. dealt in.
 - (i) In the case of manufacturing concerns
Raw Materials: -
 - (a) Opening stock
 - (b) Purchases during the year
 - (c) Consumption during the year
 - (d) Sales during the year

- (e) Closing stock
- (f) Yield of finished products
- (g) Percentage of yield
- (h) Shortage

Finished Products: -

- (a) Opening stock
- (b) Purchases during the year
- (c) Quantity manufactured during the year
- (d) Sales during the year
- (e) Closing stock at the end of the year
- (f) Shortage and percentage thereof

Note: -

1. Information in these sub – items may be given to the extent available.
2. Separate quantitative details on the above line should be given in respect of by – products, if any.

(ii) In the case of traders/dealers

- (a) Trading account/manufacturing account, in respect of each class of goods taxable at different rates.
- (b) Trading account/manufacturing account, in respect of each class of goods for which exemption of tax is claimed.
- (c) Trading account/manufacturing account, if inter – state sales.
- (d) Consignment Sales Account.
- (e) Commission Sales Account.
- (f) Commission Sales made outside.

5. Particulars of turnover and payment of taxes.

- (a) Annual turnover of goods taxable at different rates and of exempted (schedule – wise) goods.
- (b) Total amount of Sales Tax collected during the year under the MVAT Act, 2003
- (c) Total amount of Sales Tax and Additional Tax due for the year under the MVAT Act, 2003
- (d) Total amount of Sales Tax and Additional Tax paid during the year.
- (e) Total amount of CST paid during the year (Import).
- (f) Total amount of CST paid during the year (Export).
- (g) Whether there is any illegal collection, if so, whether the same has been remitted to the government under the appropriate Heads

of Account. (Details to be given). Monthly collection and payment particulars with challan no. and date to be given.

6. (a) Whether the purchases are supported by bills, invoices etc. if not give details.

(b) Whether the Sales are supported by Memos, bills and invoices etc. if not, give details.
7. (a) Whether the auditor has come across any violation of the MVAT Act and Rules made thereunder, if so, give details.

(b) Whether the auditor has come across any violation of the CST Act and Rules made thereunder, if so give details.
8. (a) Whether the dealers misused any declaration form obtained under the MVAT Act and Rules made thereunder, if so give details.

(b) Whether the dealers has misused any declaration form obtained under the CST Act and Rules made thereunder, if so give details.

Date: -

Place: -

ACCOUNTANT

Note:

The above statement shall be prepared based on the records maintained by the dealer and the accountant shall verify evidence for the trueness and correctness of the facts stated above. In case any record or evidence is not found, the accountant shall state this in the certificate.