AUDIT REPORT

PART-3

SCHEDULE-II

Sr. No.	Particulars	As per Return (Rs.)	As per Audit (Rs.)	Difference (Rs.)
Computation of Net Turn-Over of Sales liable to Composition				
1	2	3	4	5
1)	Gross Turn-Over of Sales including taxes as well as Turn-over of Non-Sales Transactions like Value of Branch Transfers/ Consignment Transfers and job work charges			
2)	**Less: -** Turn-Over of Sales (including taxes thereon) including inter-state Consignments and Branch Transfers Covered under Schedule I, III, IV or V			
3)	**Balance:- Turn-Over Considered under this Schedule (1-2)**			
4)	**RETAILER**			
a)	Total Turn-Over of Sales			
b)	Less:-Turn-Over of sales of goods excluded from the Composition Scheme			
c)	Less:-Other allowable deductions such as Goods Returns etc..			
d)	**Balance: Net Turn-Over of sales liable to tax under Composition Scheme (a) – (b+c)**			
5)	**RESTAURANT, CLUB, CATERER ETC**			
a)	Total Turn-Over of Sales			
6)	**BAKER**			
a)	Total Turn-over of Sales			
7)	**SECOND HAND MOTOR VEHICLES DEALER**			
a)	Total Turn-Over of Sales			
b)	Less: Allowable deductions			
c)	**Balance: Net Turn-Over of sales liable to tax under composition option (a – b)**			