

# GST Compliance Audit Report

**Name of Registered Person:** ABC Enterprises Pvt. Ltd.  
**GSTIN:** 22AAAAA0000A1Z5  
**Period of Audit:** April 2023 - March 2024  
**Address:** 123, Business Park, Main Road, City, State, ZIP  
**Date of Audit:** 28 June 2024  
**Name of Auditor:** XYZ & Co., Chartered Accountants

## 1. Objective

The objective of this audit is to review and assess the compliance of GST laws, rules, and procedures by ABC Enterprises Pvt. Ltd. for the mentioned period.

## 2. Scope of Audit

- Verification of registration, invoicing and documentation.
- Examination of tax payments and Input Tax Credit (ITC) claims.
- Compliance with GST returns filing requirements.
- Verification of outward and inward supplies.
- Review of reversals and adjustments, if any.

## 3. Observations

- Registration documents and GSTIN displayed at business premises as required.
- All GST returns (GSTR-1, GSTR-3B, GSTR-9) filed within due dates.
- Tax payments reconciled with books of accounts.
- No instances of ineligible ITC claimed.
- No major discrepancies found in outward and inward supply records.

## 4. Recommendations

- Continue timely filing of all GST returns and maintain proper documentation.
- Ensure regular internal checking of ITC eligibility.
- Conduct periodic reconciliations between GST returns and financial statements.
- Continue employee training on GST compliance requirements.

## 5. Conclusion

Based on the procedures performed and documents reviewed, no material non-compliance was identified during the GST Compliance Audit for the period covered. The entity is advised to maintain current practices and continually monitor for any changes in GST law.

Place: City Name For XYZ & Co., Chartered Accountants

Date: 28 June 2024

(Auditor's Name & Signature)

### Important Notes:

- This report is prepared for submission to the management and GST authorities as needed.
- The findings and recommendations are based on records and information made available during the audit.
- This report does not certify the absolute accuracy of financial or tax information.
- Regular audits and reviews are recommended to ensure continued GST compliance.

- Any changes in applicable GST laws after the report date are not covered herein.