

**Reply to Notice for conducting audit under Section 65 of CGST Act, 2017**

Date.....

To,

Respected Sir,

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**Sub: Reply to Notice for conducting audit under Section 65 of CGST Act, 2017**

Dear Sir/Madam

We refer to the notice (no.....) DIN No. .... u/s 65 or the GST Act, 2017 received over the speed post on (dated)..... for conducting GST Audit at our place of business in the month of .....

Your honour, In the said notice your good self you have asked us to submit the following documents:

1.	Annual report & Directors Report
2.	Profit & Loss Account
3.	Balance Sheet
4.	Notes to the Accounts
5.	Trial Balance
6.	Income Tax Returns & 26AS
7.	Cost Audit Report
8.	Tax Audit Report
9.	Stock Register
10.	Sales and purchase register
11.	Annexure GSTAM-1

Thus, as per requirement of the notice we have enclosed the following documents/records as under:

1.	The annual report & Directors report (attached in Annexure A & Annexure B respectively)
2.	The profit & loss account (attached in Annexure C)
3.	The balance sheet (attached in Annexure D)
4.	The notes of accounts (attached in Annexure E)
5.	The trial balance attached in Annexure F)
6.	The income tax return & 26AS (attached in Annexure G & Annexure H respectively)
7.	As per sec. 148 of companies act, 2013 "(1) Notwithstanding anything contained in this Chapter, the Central Government may, by order, in respect of such class of companies engaged in the production of such goods or providing such services as may be prescribed, direct that particulars relating to the utilisation of material or labour or to other items of cost as may be prescribed shall also be included in the books of account kept by that class

	<p>of companies:</p> <p>Provided that the Central Government shall before issuing such order in respect of any class of companies regulated under a special Act, consult the regulatory body constituted or established under such special Act."</p> <p>Thus, from the above mentioned provision it is clear that such class of companies engaged in production of goods or providing services (mentioned in table 3 of Companies (Cot Records and Audit) rules, 2014) are required to conduct cost audit subject to turnover.</p> <p>We beg to state that for our company, conduct cost audit provisions are not applicable.</p>
8.	The tax audit report (attached in Annexure I)
9.	The stock register (attached in Annexure J)
10.	The sales and purchase register (attached in Annexure K)
11.	The Annexure GSTAM-1.

We assume that this submission shall be sufficient to satisfy your query. The same is for your necessary action please.

Thanking You  
Yours faithfully  
For .....  
Signature of Authorised Signatory