

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-47**  
**[See Rule 35]**

**CERTIFICATE OF AUDIT OF ACCOUNTS**

I/We have to report that the audit of ..... (Name and address of the dealer), Registration Certificate No. .... was conducted by me/us ..... in pursuance of the provisions of section 62 of the Act, and I/We annex hereto a copy of the audited Trading /Manufacturing Account and Profit and Loss Account for the year ended on ..... and a copy of the Audited Balance Sheet as at ..... along with the documents declared by the relevant Act to be part of, or annexed to the profit and loss account and Balance Sheet.

Further, the statement showing purchase and sales of taxable goods and those taxable at different rates separately are annexed hereto and in case of manufacturing concern, the raw materials used and finished products manufactured separately for each item of goods, separate statements showing the details of goods exported out side India, sold inter-State or consigned or branch transferred to other States or of goods purchased from out side the State or received on consignment or branch from other States along with statement of sales tax collected and remitted are also annexed.

In my/our opinion and to the best of my/our information and according to explanations given to me/us the said accounts read with notes thereon, if any, give a true and fair view of the state of affairs of the dealer.

The Statement of Particulars required to be furnished in Form 48 is annexed herewith. In my/our opinion and to the best of my/our information and according to explanations given to me/us the particulars given in said form are true and correct and the same particulars are/are being submitted to the Income Tax Authorities also for the purpose of assessment under the Income Tax Act, 1961.

Explanatory Note is annexed on points where I/We do not agree.

Date :

Place:

ACCOUNTANT

N.B. This report has to be given by a Chartered Accountant within the meaning of Chartered Accountant Act, 1949 (Act 38 of 1949) or a Cost Accountant within the meaning of Cost and Works Accountants Act, 1959 (Central Act 23 of 1959)