

# CHECKLIST

## Basic Questionnaire for every new client

- Q1. Constitution of your business i.e. Company / LLP/  
Proprietor / Partnership Firm /AOP / BOI.
- Q2. Copy of last audited balance sheet of your organisation.
- Q3. Briefly explain the nature of your business.
- Q4. Whether supplier of goods and / or services?
- Q5. How many GST registrations do you have?
- Q6. Do you have any registration under any of the below categories:-
- a. Casual Taxable Person
  - b. Input Service Distributor
  - c. Non Resident Taxable Person
  - d. UIN Registration
  - e. TDS Registration
  - f. TCS Registration
  - g. Vertical Registration
  - h. Composition Taxable Person

Q7. Details of additional Place of Business such as godowns, factories, showrooms etc?

Q8. Have all the additional places been added to your Registration?

Q9. In which states you are registered under GST?

Q10. Annual turnover under each registration number?  
(Previous Year as well as Expected Turnover of Current Year)

Q11. Chapter headings of major input and output Goods / Services being used in the organization. What are the rates of taxes on your products?

<b>Product Name</b>	<b>HSN Code</b>	<b>Tax Rate</b>
<b><u>Output</u></b>		
<b><u>Inputs</u></b>		

Q12. Do you make any Composite / Mixed Supplies? If yes, the nature of supplies.

Q13. Sample invoices / stock transfer documents / Receipt Vouchers / Payment Vouchers / Debit / Credit Notes being issued from all your locations.

Q14. Sample invoices of all different categories of goods / services **procured**.

Q15. Mode of transportation of inward and outward goods (i.e. Rail, GTA, Air, Courier, Sea etc.)

Q16. Sample records of raw material, semi finished and finished goods stock available at your location.

Q17. Copies of last returns filed under Excise, Service tax and VAT.

Q18. Location of Supply: From which location you make supplies?

Q19. Registration requirements and existing Registrations (Normal / Centralised / ISD):

Reason to obtain Registration	Registration details (Existing)	Registration details (Required)	Jurisdiction

Q20. Do you have all the latest particulars updated in the respective registration certificates?

Q21. Have you conspicuously displayed the GSTIN / Registration Certificate of your organisation at every Place of Business?

Q22. Have you got all the irrelevant Registrations cancelled, if any?

Q23. Place of Supply for different category of supplies:  
Whether inter- state or intra state supplies?

Q24. Whether you are making any Zero Rated Supplies i.e. Exports or Supplies to SEZ Unit / Developer? Whether you are exporting with payment of IGST or without payment of IGST under LUT?

Q25. Have you obtained any Letter of Undertaking? If Yes, validity upto.....

Q26. Do you import any goods / services? If yes, are you depositing GST under Reverse Charge?

Q27. Do you comply with the provisions of Tax under reverse charge under Section 9(3) & 9(4) of CGST Act, 2017?

Q28. Are you making any exempt supplies? If yes, are you reversing the Input Tax Credit as per Section 17(2) of CGST Act, 2017?

Q29. Are you receiving any supplies on which Input Tax Credit is ineligible? If yes, are you reporting / reversing the same as per Section 17(5) of CGST Act, 2017?

Q30. Who are your major vendors of Goods / Services? Are they registered under GST?

Q31. Do you make any Branch transfers / internal billing?

Q32. Which accounting software your organisation is using?

Q33. What kind of Accounts and records you maintain at each location?

Q34. Are you aware about the compliance calendar under GST?

Q35. Do you send / receive goods / services for Job work / repair / any other purpose? Are you preparing Delivery Challans for every such movement?

Q36. Do you have any Deemed Export supplies? (such as supplies to EOU, Advance Licence, etc.)

Q37. At what instance invoices are raised in your organisation, such as at the time of receiving the advance / making supply / after completion of services?

Q38. At what value you charge the tax on the invoice? Whether the amount of

a. Freight / Insurance / Loading & Unloading charges etc are included in the taxable value?

b. Discount / rebates are reduced from the taxable value?

Q39. Do you issue Debit / Credit Notes? If yes, in what type of transactions?

Q40. Do you give free samples / supplies / gifts etc? If yes, please give brief details.

Q41. Do you make any supplies to related persons (as per Section 15 of CGST Act 2017)? If yes, do you issue tax invoices for these supplies and at what value?

Q42. Do you have in possession all the invoices against which you have availed ITC?

Q43. Do you make all the payments to your vendors within 180 days from the date of issuance of invoices? If not, then do you reverse ITC along with interest @ 24% P.A. against the outstanding balances?

Q44. Are you filing GST Returns / Forms as described below:-

Sr. No.	Return Type	Yes / No
1	GSTR-1	
2	GSTR-3B	
3	GSTR-6	
4	GSTR-5	
5	GSTR-4	

6	ITC-04	
7	TRAN-1	
8	TRAN-2	

Q45. Have you been depositing interest on delayed payment of GST?

Q46. Are any of your transactions subject to TDS/ TCS? If yes, details thereof.

Q47. Have you claimed higher DBK from 1<sup>st</sup> July 2017 till 30<sup>th</sup> September 2017? If yes, whether you have reduced ITC of CGST & IGST from refund calculation pertaining to exports made during the above mentioned period?

Q48. Do you have detailed working of stock as on 30<sup>th</sup> June 2017 and its correlation with the goods exported during July to September 2017?



Q49. Have you claimed refund of SGST on purchase made during the period from July 2017 to September 2017?

Q50. Do you have EGM (Export General Manifest) details for all exports related invoices?

Q51. Do you make any supplies under Inverted Duty Structure? If yes, brief details thereof.

Q52. Have you claimed refund of ITC on purchase of Capital Goods?

Q53. Do you issue GST invoice for Goods exported through courier?

Q54. Do you have enough infrastructure & knowledge for generating E-way Bill as mandated under GST?

Q55. What documents do you send along with consignment of goods by way of supply or otherwise?

Q56. Have there been any notices received from the department till date? If yes, provide copies thereof.

Q57. Have there been any cases of tax collected but not paid to the government? If yes, provide details thereof.

Q58. Have there been any cases of depositing tax under wrong head i.e. IGST deposited under CGST/SGST or vice versa?

Q59. Have your organisation entered into any agency agreements (as principal or agent)? If yes, provide copy of agreement.

Q60. Do you have any questions / confusions regarding GST? If yes, provide list of questions.

Q61. Do you have any departmental proceedings / litigations pending before any authority under GST Act / VAT / Service Tax / Excise?

Q62. Have you identified any impact on your inward / outward supplies with reference to anti profiteering measures as defined under section 171 of CGST Act 2017?

Q63. Have you permanently transferred / disposed any business assets without any consideration?

Q64. Do you give any gifts to your employees exceeding Rs 50,000 in a financial year? If yes, details thereof.

Q65. Do you import any services from any related persons / any of your own establishment without any consideration?