

**II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:**

\*I/we report that the audit of the books of accounts and the financial statements of M/s. .... (Name and address of the assessee with GSTIN) was conducted by M/s. .... (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of the .....Act, and \*I/we annex hereto a copy of their audit report dated ..... along with a copy of each of :-

- (a) balance sheet as on .....
- (b) the \*profit and loss account/income and expenditure account for the period beginning from .....to ending on .....,
- (c) the cash flow statement for the period beginning from .....to ending on ....., and
- (d) documents declared by the said Act to be part of, or annexed to, the \*profit and loss account/income and expenditure account and balance sheet.

2. I/we report that the said registered person—

\*has maintained the books of accounts, records and documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder

\*has not maintained the following accounts/records/documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.
- 3. The documents required to be furnished under section 35 (5) of the CGST Act/SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act/SGST Act is annexed herewith in Form No.GSTR-9C.

4. In \*my/our opinion and to the best of \*my/our information and according to examination of books of account including other relevant documents and explanations given to \*me/us, the particulars given in the said Form No.9C are true and correct subject to the following observations/qualifications, if any:

- (a) .....
- (b) .....
- (c) .....

.....  
\*\*(Signature and stamp/Seal of the Auditor)

Place: .....  
Name of the signatory .....  
Membership No.....  
Date: .....  
Full address .....