



Statement of Cost of Production of the taxable goods

(refer Rule 30 of the CGST Rules, 2017)

<b>A General Information</b>						
1	Name of the Manufacturer					
2	Address of the Manufacturer					
3	GSTIN of the Manufacturer					
4	Description of the Product					
5	HSN Code of the Product					
6	Period of validity of Cost Statement					
<b>B Quantitative Information</b>					<b>Unit</b>	<b>Quantity</b>
1	Quantity produced					
<b>C Cost Information</b>		<b>Unit</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount</b>	<b>Cost per Unit</b>
1	Cost of Material (Specify)					
	A.					
	B.					
	C.					
	Others					
2	Process Materials/Chemicals					
3	Cost of Utilities (specify)					
	A.					
	B.					
	C.....					
4	Direct Employee Cost					
5	Direct Expenses					
6	Consumable Stores and Spares					
7	Repairs and Maintenance Cost					
8	Quality Control Cost					
9	Research & Development Cost					
10	Technical Know-how Fee/Royalty, if any					
11	Depreciation/Amortization					
12	Other Production Overheads					



13	Administrative Overheads relating to cost of production					
14	Industry specific Operating Expenses					
15	Total(1 to 14)					
16	Work-in-Progress Adjustments					
17	Less Credit for Recoveries, if any					
18	Net Amount (15+/-16-17)					
19	Packing Cost					
20	Cost of Inputs received free or at concessional value from or on behalf the recipient of the taxable goods (net of input tax credit)					
21	Amortised cost of moulds, tools, dies and patterns, etc. received free of cost from or on behalf of the recipient of the taxable goods.					
22	Cost of Production (18 to 21)					

We hereby affirm as follows –

1. We have maintained the cost records as required.
2. The cost statement has been prepared in compliance with the applicable Cost Accounting Standards and generally accepted cost accounting principles.

Date: \_\_\_\_\_ Seal & Signature of the Company's Authorised Representative

I/We have verified the aforesaid cost data on test check basis with reference to the books of account, cost accounting records and other records.

Based on the information and explanations given to me/us, and our test checks performed and on the basis of Cost Accounting Standards and generally accepted cost accounting principles and practices followed by the Industry, I/we certify that the above cost data reflects true and fair view of the cost of production or manufacture of the above good.

Date: \_\_\_\_\_ Seal & Signature of the Cost Accountant

Place: \_\_\_\_\_ Membership No.: \_\_\_\_\_ Firm Reg. No.:

**Note:**

1. Separate Cost Statement(s) shall be prepared for each type of goods.
2. Any other material and significant fact in relation to compilation of the cost statement (s) should be disclosed by way of Notes.



Statement showing Cost of Provision of the taxable Service

(refer Rule 30 of the CGST Rules, 2017)

<b>A General Information</b>						
1	Name of the Supplier of service					
2	Address of the Supplier of service					
3	GSTIN of the Supplier of service					
4	Description of the Service					
5	Service Code					
6	Period of validity of the Cost Statement					
<b>B Quantitative Information (if applicable)</b>					<b>Unit</b>	<b>Quantity</b>
Quantum of Service Provided						
<b>C Cost Information</b>		<b>Unit</b>	<b>Quantity</b>	<b>Rate (Rs.)</b>	<b>Amount (Rs.)</b>	<b>Cost per Unit (Rs.)</b>
1	Materials consumed (specify major items)					
	A.					
	B.					
	C.					
	Others					
2	Utilities (specify)					
	A.					
	B.					
	C..					
3	Direct Employee Cost					
4	Direct Expenses					
5	Consumable Stores and Spares					
6	Repairs and Maintenance					
7	Quality Control Expenses					
8	Research & Development Expenses					
9	Technical Know-how Fee/Royalty					
10	Depreciation/Amortization					
11	Operation Overheads relating to					



	provision of services					
12	Administrative Overheads relating to supply of service					
13	Industry specific Operating Expenses					
14	Free supplies received from recipient or supplied on behalf of recipient, if any (net of input tax credit)					
15	Total (1 to 14)					
16	Less Credit for Recoveries, if any					
17	Cost of Services Provided (15-16)					

We hereby affirm as follows –

1. We have maintained the cost records as required.
2. The cost statement has been prepared in compliance with the applicable Cost Accounting Standards and generally accepted cost accounting principles.

Date: \_\_\_\_\_ Seal & Signature of the Company's Authorised Representative

I/We have verified the aforesaid cost data on test check basis with reference to the books of account, cost accounting records and other records.

Based on the information and explanations given to me/us, and our test checks performed and on the basis of Cost Accounting Standards and generally accepted cost accounting principles and practices followed by the Industry, I/we certify that the above cost data reflects true and fair view of the cost of providing the above taxable service.

Date: \_\_\_\_\_ Seal & Signature of the Cost Accountant

Place: \_\_\_\_\_ Membership No.: \_\_\_\_\_ Firm Reg. No.: \_\_\_\_\_

**Note:**

1. Separate Cost Statement(s) shall be prepared for each service.
2. Any other material and significant fact in relation to compilation of the cost statement (s) should be disclosed by way of Notes



**Statement showing Cost of Acquisition of the taxable Goods**

(refer Rule 30 of the CGST Rules, 2017)

<b>A General Information</b>						
1	Name of the Acquirer					
2	Address of the Acquirer					
3	GSTIN of the Acquirer					
4	Description of the Product acquired					
5	HSN Code of the Product					
6	Period during which the goods were acquired					
7	Source by which acquired	Indigenous / Imported				
<b>B Quantitative Information</b>					<b>Unit</b>	<b>Quantity</b>
1	Opening Stock of acquired Goods					
2	Goods acquired during the period					
3	Closing Stock of acquired goods					
4	Quantity of acquired goods sold					
<b>C</b>	<b>Cost Information (when acquired from Indigenous sources)</b>	<b>Unit</b>	<b>Quantity</b>	<b>Rate (Rs)</b>	<b>Amount (Rs)</b>	<b>Cost per Unit (Rs)</b>
1	Purchase Cost of the Goods acquired					
2	Inward Freight					
3	Inward Insurance					
4	Packing cost charged by the Supplier					
5	Incidental Expenses charged by the Supplier					
6	Commission charged by the Supplier					
7	Taxes, duties, cesses, fees and charges levied under any law other than the GST Laws					
8	Interest or late fee or penalty for delayed payment charged by the Supplier					
9	Less : Subsidy/Grants etc. received from the Government					



10	Storage Charges					
11	Administrative Overheads relating to acquisition of goods					
12	L/C Commission and other expenses directly connected with acquisition of goods					
13	Total (1 to 12)					
14	Less: Trade Discount or Rebate given by the Supplier					
15	Less: Credit for Recoveries, if any					
16	Less: Input Tax Credit availed					
17	Cost of Acquisition (13 to 17)					
<b>D</b>	<b>Cost Information (when acquired from Foreign sources)</b>	<b>Unit</b>	<b>Quantity</b>	<b>Rate (Rs)</b>	<b>Amount (Rs)</b>	<b>Cost per Unit (Rs)</b>
1	Purchase Cost of the Goods acquired					
2	Inward Ocean/sea Freight from out of India to customs port					
3	Maritime Insurance					
4	Clearing & Forwarding Charges					
5	Inland Inward Freight					
6	Inward Insurance within India					
7	Packing cost charged by the Supplier					
8	Incidental Expenses charged by the Supplier					
9	Commission charged by the Supplier					
10	Taxes, duties, cesses, fees and charges levied under any law other than the GST Laws, where Input Tax Credit is not available					
11	Interest or late fee or penalty for delayed payment charged by the Supplier					
12	Subsidy/Grant etc. paid by person other than Government					
13	Storage Charges					



14	Administrative Overheads relating to acquisition of goods					
15	L/C Commission Charged					
16	Total(1 to 15)					
17	Less: Trade Discount or Rebate given by the Supplier					
18	Less: Credit for Recoveries, if any					
19	Less: Input Tax Credit availed					
20	Cost of Acquisition (16 to 19)					

We hereby affirm that we have maintained the cost records as required.

Date: \_\_\_\_\_ Seal & Signature of the Company's Authorised Representative

I/We have verified the aforesaid cost data on test check basis with reference to the books of account, cost accounting records and other records.

Based on the information and explanations given to me/us, and our test checks performed and on the basis of Cost Accounting Standards and generally accepted cost accounting principles and practices followed by the Industry, I/we certify that the above cost data reflects true and fair view of the cost of acquisition of the above taxable good.

Date: \_\_\_\_\_ Seal & Signature of the Cost Accountant

Place: \_\_\_\_\_ Membership No.: \_\_\_\_\_ Firm Reg. No.: \_\_\_\_\_

**Note:**

1. Separate Cost Statement(s) shall be prepared for each goods.
2. Any other material and significant fact in relation to compilation of the cost statement (s) should be disclosed by way of Notes



## Statement of Open Market Value / Value as per Goods or Services of like kind and quality

(refer Rules 27 to 29 of the CGST Rules, 2017)

<b>A</b>	<b>General Information</b>	
1	Name of the Supplier of goods or services or both*	
2	Address of the Supplier of goods or services or both*	
3	GSTIN of the Supplier of goods or services or both*	
4	Description of the Product / Service*	
5	HSN Code of the Product / Service Code*	
6	Period of validity of the Cost Statement	
7	List of Documents Verified	
<p>On the basis of aforesaid documents and other details available with us, we hereby affirm that the open market value / value as per goods or services or both of the like kind and quality as stated above is Rs._____.</p> <p>Date: _____ Seal &amp; Signature of the Company's Authorised Representative</p>		
<p>I/We have verified the aforesaid documents on test check basis.</p> <p>Based on the information and explanations given to me/us, and our test checks performed, I/we certify that the above value reflects true and fair value of the above taxable goods or services or both.</p> <p>Date: _____ Seal &amp; Signature of the Cost Accountant</p> <p>Place: _____ Membership No.: _____ Firm Reg. No.:</p>		
<p><b>Note:</b></p> <p>1. Separate Statement(s) shall be prepared for each goods or for each service.</p> <p>2. Any other material and significant fact in relation to compilation of the cost statement (s) should be disclosed by way of Notes</p> <p><i>*strike off whatever not relevant</i></p>		