

ANNUAL RETURN OF VALUE ADDED TAX PAYABLE BY A DEALER

[See sub-rule (6A) of rule 34]

PART-A

Original / Revised

If revised Date of filing of Original Return ____/____/____

Acknowledgement No. _____

Attach a note explaining the reason for revising the return

01.

TIN											
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02. Period covered by this return

D	D		M	M		Y	Y	Y	Y	D	D		M	M		Y	Y	Y	Y
From			-			-				To			-			-			

03. Name and Style of the business

Address

PAN

Mobile
No.

PHONE

Email
ID

In the boxes herein after provided do not leave any box blank unless you have marked “X” in box 04. If you have nothing to enter in a box, insert “NIL”.

04. If you have made no purchase as well as no sale, mark this box “ X “

05. Input tax credit at the beginning of the year
(same as at serial No.55 of the return filed for M.E / Q.E on
31.3.....)

Rs.

PART-B

Purchases and receipts during the year covered by this return

		Value excluding Tax (in Rs.) "A"	VAT (in Rs.) "B"
I. -	Within the State		
	(Excluding capital goods & goods meant for sale by transfer of right to use)		
6.	Purchase of goods exempt from tax		
7.	Purchase of goods at 1% tax rate on tax invoice		
8.	(i) Purchase of goods at 4% tax rate excluding MRP goods on tax invoice		
	(ii) Purchase of goods at 4% on MRP value on tax invoice		
	(iii) Total ((i) + (ii))		
	(iv) Purchase value of MRP goods at actual purchase price		
9.	(i) Purchase of goods at 12.5% tax rate excluding MRP goods on tax invoice		
	(ii) Purchase of MRP goods at 12.5% on MRP value on tax invoice		
	(iii) Total ((i) + (ii))		
	(iv) Purchase value of MRP goods at actual purchase price		
10.	Purchase of Schedule 'C' goods		
11.	Any other receipts/purchases not specified above (Please specify)		
II.	From outside the State		
	(Excluding capital goods and goods meant for sale by transfer of right to use)		
	Value (in Rs.)		
12.	Purchase of goods in the course of inter-state trade.		
13.	Purchase of goods in the course of Import into India		
14.	Receipt of goods other than by way of purchases by stock transfer		
15.	Receipt of goods other than by way of purchases as consignment agent		
16.	Total value of goods purchased / received during the period covered by this return. (Add value in column-A at Sl. No. 6 + 7 + 8(i) + 8(iv) + 9(i) + 9(iv) and from 10 to 15)		
	Capital goods and goods meant for sale by way of transfer of right to use		
III.	Within the State		
17.	(i) Purchase / receipt value of capital goods		
	(ii) Purchase / receipt value of goods for sale by transfer of right to use		
IV.	From outside the state		
18.	(i) Purchase / receipt value of capital goods		
	(ii) Purchase / receipt value of goods for sale by transfer of right to use		
19.	Total value of goods purchased / received including capital goods and goods meant for sale by way of transfer of right to use (16+17(i)+17(ii)+18(i)+18(ii))		
20.	Total amount of Input tax [05+07(B)+08(iii)(B)+09(iii)(B)]		
21.	Less (i) Non-Creditable amount of input tax in respect of despatch of goods otherwise than by way of sales		
	(ii) Reduction of ITC in excess of CST payable, as per clause (d) to the proviso in sub-section (3) of Section 20		
	(iii) Reduction of ITC for sale value less than corresponding purchase value as per sub-section (8-a) of Section 20		
	(iv) ITC to be reversed for other reasons		
	(v) VAT paid on goods for use in mining, generation of electricity including captive power plant.		
	(vi) VAT paid on goods which are not input		
22.	Total reduction of ITC (21(i) + (ii) + (iii) + (iv) + (v) + (vi))		
23.	Net Input Tax (20-22)		

24.	Decrease of ITC due to receipt of credit note	
25.	Increase of ITC due to receipt of debit note	
26.*	Creditable amount of input tax in respect of purchase of capital goods	
27.**	Creditable amount of input tax in respect of goods, the right to use of which has been transferred	
28.	Creditable amount of input tax on the stock held on the date of registration/eligible date for conversion from SRIN to TIN	
29.	Total creditable Input Tax [(23-24)+25+26+27+28]	

PART-C

Sales/ despatch/purchase subject to levy of tax under section 12, during the year covered by this return (OUTPUT)

(Works Contractors to workout TTO at Annexure-B and show the break up TTO against Sl. 33 and 35 and total TTO at serial No.41.)

	Value excluding Tax "A"	VAT Due "B"
30. Sales subject to zero-rate		
(i) Sales in the course of export out of India		
(ii) Sales in the course of import into India		
(iii) Sales in the course of inter-state trade or commerce		
(iv) Sale to a dealer under SEZ / STP / EHTP (See explanation to section 18)		
(v) Sale to a EOU (See explanation to section 18)		
(vi) Total [(i)+(ii)+(iii)+(iv)+(v)]		
31. Despatch of goods to outside the state otherwise than by way of sale - by way of Branch transfer / Consignment sales		
32. Sale of goods exempt from tax		
33. (i) Sales at 1% tax rate		
(ii) Sales at 4% tax rate (excluding sale of goods on which tax payable on MRP)		
(iii) Sales at 12.5% tax rate (excluding sale of goods on which tax payable on MRP)		
(iv) Sale of goods (excluding goods in Schedule C) at such other rate under section 17-A.		
(v) Total		
34. Sub total [32+33(v)]		
35. Purchase/receipt of goods subject to tax on purchase price under section 12.		
36. Sale of Schedule "C" goods (other than 1st point)		
37. Sale of goods on which tax has been paid on maximum retail price (actual sale value) (i) at 4% tax rate.		
(ii) at 12.5% tax rate		
(iii) Total		

38.	Sale of goods on MRP(value as per MRP)		
	(i) at 4% tax rate.		
	(ii) at 12.5% tax rate		
	(iii) Total		
39.	Sale of goods in Schedule “C”		
	(i) at 20% tax rate		
	(ii) At such other rate as prescribed under section 17-A.		
	(iii) Total		
40.	Total value of sale and despatch [Sl. No. 30(vi)(A) + 31(A) + 34(A) + 35(A) + 36(A) + 37(iii)(A)]		
41.	Taxable Turnover (TTO) (Sl. No. 33(v)(A)+35(A)+ 38(iii)(A)+39(iii)(A)		
42.	Total output Tax [Sl. No. 34(B)+ 35(B)+ 38(iii)(B)+ 39(iii)(B)]		
43.	Decrease of output tax due to issue of credit note during the year		
44.	Increase of output tax due to issue of debit note during the year		
45.	Output tax after adjustment of credit note and debit note during the year (42 – 43 +44)		
	Adjustment of input tax		
46.	Total creditable ITC for the year (as at Sl. No.29)		
47.	Less		
	(i) amount adjusted towards CST (Sl. No.50 of VAT 201)		
	(ii) amount of refund claim (Sl. No.52 of VAT 201)		
	(iii) amount adjusted towards VAT		
	(iv) Total ((i)+(ii)+(iii))		
48.	Balance ITC available (46 – 47(iv))		
49.	Add ITC written back during the year out of disallowed refund (as at sl. No.54 of VAT 201)		
50.	ITC carried forward to next year (should be equal to the amount at sl. No.55 of the return for M.E / Q.E 31.03.....) (48+49)		
51.	Net tax payable for the year (45 – 47(iii))		
52.	Total tax paid during the year (give details in Annexure-A)		
53.	Balance payable (51-52)		

DECLARATION

I (name) _____ being (status) _____
_____ of the above business do hereby declare that the information
given in this return is true and correct to the best of my knowledge and belief.

Signature (with designation)

Date of declaration ____/____/____

ANNEXURE-A

	Self Deposit (BD / TC / EC)			Money receipt (Tax paid at check gate / collected by Authorities)			TDS (BD / TC / EC)			Total tax (Rs.)
A	B			C			D			E
For the month / quarter	No.	Dt.	Amount	MR No.	Dt.	Amount	No.	Dt.	Amount	(4+7+10)
1	2	3	4	5	6	7	8	9	10	11
April										
May										
June										
July										
August										
September										
October										
November										
December										
January										
February										
March										
Total										

BD - Bank Draft

TC - Treasury Challan

EC – Challan generated after e-payment

MR - Money receipt

Date:.....

Signature

Seal

ANNEXURE-B

Annual Taxable turnover of Works Contractor

TI													
N													

	D	D		M	M		Y	Y	Y	Y		D	D		M	M		Y	Y	Y	Y	
Period From																						

SL. No.	Nature of works as per Appendix to the Rule with Name of Deducting Authority	Gross Payment Received	Deductions		TTO*	Remarks
			On account of labour and service charge	Others		
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.	Total					

Date ____/____/____

Signature

Seal

*** The total at 17(f) be taken to Sl. No.41 of Part-C of the return and the tax groupwise break up to be taken to the respective row of Sl. No. 33.**