FORM VAT-201

RETURN OF VALUE ADDED TAX PAYABLE BY A DEALER

[See sub-rule (1) of rule 34]

PART-A

01	TIN											

Please carefully go through the instructions appended hereto before filling up this return.

02. Period covered by this return

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

03. Name and Style of the business

Address

PIN							PHONE								FAX							

04 If you have made no purchase and no sale, mark this box " X "

If you have nothing to enter in a box, insert "NIL". Do not leave any box blank unless you have marked "X" in box 04.

05. Input tax credit carried forward from previous month. Rs.

PART-B

Purchases and receipts during the period covered by this return (INPUT)

		Price/Value excluding Tax "A"	VAT Claimed "B"
06.	Purchases exempt from tax		
07.	Purchases at 1% tax rate on Tax Invoice		
08	Purchases at 4% tax rate on Tax Invoice		
09	Purchases at 12.5 % tax rate on Tax Invoice		
10	Purchase of goods subject to tax at the rate of 20% (Schedule 'C')		
11	Total amount of Input tax [05+07(B)+08(B)+09(B)]		
12	Purchases in the course of inter-state trade.		
13	Purchases in the course of Import into India		
14	Receipt of goods other than by way of purchases		
	(i) by stock transfer		
	(ii) as consignment agent		
15	Receipt of goods for sale from VAT dealers (from inside the state)		
16	(i) Any other receipts/purchases not specified above (Please specify)		
	(ii) Purchases/receipt of taxable goods for which input tax credit is not available.		
17	Total price/value of goods purchased and received during the period covered by this return.		

In case, there is despatch of goods outside the state otherwise than by way of sales (Branch transfer or consignment sales) , please furnish information in Annexure I-A

18	Less Non-Creditable amount of input tax in respect of despatch of goods otherwise than by way of sales (Annexure I-A)	
19	Add Creditable amount of input tax in respect of despatch of goods outside the state other than by way of sales, used out of purchases/receipts subject to tax on purchase price under section12. (Annexure -I-B)	

In case, there is purchase of capital goods, for which input tax credit is claimed, please furnish information in Annexure II

20 Creditable amount of input tax in respect of purchase of capital goods for the period covered by this return (Annexure II)

In case, there is transfer of right to use any goods for any purpose, whether or not for a specified period, for cash, deferred payment or other valuable consideration, please furnish information in Annexure III

21 Creditable amount of input tax in respect of goods, the right to use of which has been transferred (Annexure III)

Where input tax credit has been admitted on the opening stock of tax period or tax suffered goods as on 1.4.2005, please furnish information in Annexure IV.

22 Creditable amount of input tax on opening stock for the period covered by this return (Annexure IV)

23 Total creditable Input tax [11(B)-18+19+20+21+22]

PART-C

Sales/ despatch/purchase subject to tax on purchase price for the period covered by this return (OUTPUT)

		Price/Value excluding Tax "A"	VAT Due "B"
24	Sales exempt from tax		
25	Sales subject to zero-rate		
	(i) Sales in the course of export out of India		
	(ii) Sales in the course of inter-state trade or commerce		
	(iii) Despatch of goods otherwise than by way of sales (Value)		
	(a) Branch transfer		
	(b) Consignment sales		
	(iv) Sale to a dealer under SEZ/STP/EHTP		
	(v) Sale to a EOU		
26	Sales in the course of import into India		
27	Value of goods sent for sale to local agents (VAT dealers)		
28	Sales at 1% tax rate		
29	Sales at 4% tax rate		

30	Sales at 12.5% tax rate		
31	Purchase/receipt of goods subject to tax on purchase price under section 12.		
32	Sales at 20% tax rate (Schedule "C" goods)		
33	Sale of goods on which tax has been paid on maximum retail price.		
	(a) Drugs		
	(b) L.P.G		
34	Total output Tax [28(B)+29(B)+30(B)+31(B)]		
35	Total value of sale/despatch/purchase subject to tax on purchase price u/s 12		

36 Tax payable on sale of goods in schedule "C".

37 Tax payable on sale of goods subject to tax on maximum retail price.

38 If the total in Box 34 exceeds that of the Box 23, then pay the balance amount.

39 If the total in Box 23 exceeds that in Box 34 and you have declared export in box 25(i) (A), you can claim refund for the excess amount or carry forward the credit in Box 41 or 42.

40 If you have declared no export in Box 25(i) (A), you must carry forward the credit in Box 42, unless you have carried forward a tax credit for 24 consecutive months.

Refund 41 Credit carried forward 42

43 Total tax payable [Box 36 + Box 37 + Box 38]

44 Less: Tax deducted at source, if any.

45 Less : Tax paid at checkgate or to an authorized officer, if any.

46 Net Tax payable.

PART-D

47. Details of Tax deposited (Box 43)

Sl No	Name of Treasury, where tax deposited or Bank on which DD/Banker's cheque issued / T.D.S	Treasury Challan No. / D.D / Banker's Cheque				For official use only	
		Type of Instrument	No.	Date	Amount	P.C.R. No.	Date
	Excess paid or brought forward from last return						
	Total						

48. Information on use of invoices for the tax period

Month	Tax / Retail invoice issued		Total value of Sales	Invoice / Consignment notes received		
	From Sl. No.	To Sl. No.		From No. of Sellers / Consignors	No. of Invoices / Consignment notes	Value of purchases/ consignment received
	TAX INVOICE					
	RETAIL INVOICE					

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 ____/____/______

Seal

Please note the following :

(1) This return along with payment must be presented on or before the 21st day of the month following the tax period in Box 02.

(2) In case the payment is made by a challan in the Bank, please enclose a copy of the same.

(3) You will be subject to interest and penalty as per the provisions of the Orissa Value Added Tax Act, 2004, if you –

- fail to file the return even if it is a 'nil' return
- make a late payment of tax
- make false declaration

(4) In case of any adjustment consequent upon issue of Credit/ Debit Note, Please furnish information in Annexure-V

(5) Purchase of capital goods and other goods, the right to use of which is transferred shall not be included in the figures in Box 07, Box 08 and Box 09.

FOR OFFICIAL USE ONLY

Period covered under the return ______________________
Date of receipt of the return ______________________
Amount of Tax paid ______________________
Mode of payment ______________________

Signature with designation
of the receiving officer.
Seal

Annexure I-A

(In case of despatch of goods outside the state otherwise than by way of sales, purchased or manufactured out of purchases inside the state on Tax Invoice – Branch transfer / Consignment sales)

Please furnish information in the following statement

01. Period for which the afore-said information is furnished

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

02. Tax-rate-wise bifurcation of inputs purchased on Tax Invoice and used in the transfer of stock otherwise than by way of sales (Branch transfer or Consignment sales)

	Purchase price of input used excluding VAT	Despatch Value
Goods at 1% tax rate		
Goods at 4% tax rate		
Goods at 12.5% tax rate		

03. Creditable input tax (in excess of 4% on input price) ☐

04 Non-creditable input tax (4% of the input price) ☐

Annexure I-B

(In case of despatch of goods otherwise than by way of sales out of purchases/receipts or manufactured out of purchases/receipts, subject to tax on the purchase price under section 12)

	Purchase price, on which VAT has been paid	Despatch Value
Goods at 1% tax rate		
Goods at 4% tax rate		
Goods at 12.5% tax rate		

Creditable input tax on purchase (in excess of 4%) ☐

Date _____/______/____________

Signature
Seal

Annexure II

(In case of claim of input tax credit on capital goods)

Please furnish information in the following statement of purchase of Capital goods

01.	Period for which the afore-said information is furnished	From	D D - M M - Y Y Y Y
		To	D D - M M - Y Y Y Y
02.	Total purchase of capital goods during the above period		
03.	Less :		
	(i) Purchase of capital goods in course of import into India .		
	(ii) Purchase of Capital goods from outside the state.		
04.	Balance – Purchase of Capital goods inside the state [02-03(i+ii)]		

Break-up of capital goods/ Negative capital goods tax-rate-wise :

		Purchase price of Capital goods excluding VAT "A"	VAT Paid "B"
05.	Capital goods at 4% tax rate		
06.	Capital goods at 12.5% tax rate		
07.	Total purchase price and VAT Paid on Capital goods		
08.	Negative capital goods at 4% tax rate		
09.	Negative Capital goods at 12.5% tax rate		
10.	Total purchase price and VAT Paid on negative capital goods.		

11. Total input tax
[07 (B) – 10 (B)]

12 If the Purchase price of the Capital goods is within Rs. 1 lakh, then the amount in Box 11 shall be allowed as input tax credit [07(A) – 10(A)]

13 If the purchase price of the Capital goods is in excess of Rs. 1.00 lakh, then the amount in Box 11 shall be divided by 36 and the result multiplied by the number of months comprising the tax period and the amount so determined shall be allowed as input tax credit.

14 Input Tax Credit on Capital goods brought forward from previous tax period.

15 Total Creditable input Tax
[Box 11 or Box 13 + Box 14]

Date _____/_______/______________

Signature
Seal

Annexure III

(In case where there is transfer of right to use goods for a specified period or otherwise for cash , deferred payment or other valuable consideration)

Please furnish information in the following statement:

			D	D	-	M	M	-	Y	Y	Y	Y
01.	Period for which the afore-said information is furnished	From			-			-				
		To			-			-				

Purchase price, tax-rate-wise of goods, the right to use of which is transferred and VAT paid thereon,

		Purchase price excluding VAT "A"	VAT Paid "B"
02.	Goods at 1% tax rate		
03.	Goods at 4% tax rate		
04.	Goods at 12.5% tax rate		
05	Total		

06. Total input tax [Box 05 (B)] [ ]

07 Creditable Input Tax [ ]

(Total input tax in Box 06 is divided by the life time of the goods, the use of which is transferred, or the period for which such right to use is transferred or 10 years, whichever is applicable (Rule 13) and admissible for the tax period)

Date _____/_______/______________

Signature
Seal

Annexure IV

(In case of opening stock as on 01.04.2005 on which Input Tax Credit is available)

Please furnish the following information :

01.	Period for which the afore-said information is furnished	From	D D - M M - Y Y Y Y
		To	D D - M M - Y Y Y Y
02.	Total Input Tax Credit Admitted		
03.	Date from which Input Tax credit is available		D D - M M - Y Y Y Y
04.	Amount of Input Tax Credit already availed of		
05.	Balance amount of Input Tax Credit due		
06	The amount of Input Tax Credit being claimed for this tax period.		
07	Creditable input tax Credit (Total Input Tax Credit admitted is divided by Six and the result multiplied by the number of months comprising the tax period)		

Date _____/_______/_____________ Signature

Annexure V

If there is any effect on the tax liability arising out of issue of Credit Note/ Debit Note/ Reverse tax credit in any tax period, please furnish the following information

01. Period for which the afore-said information is furnished

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

02. Details of credit Note / Debit Note

03. Effects of Credit Note / Debit Note/Reverse tax credit

Rate of tax	Purchase			Sale		
	Purchase price originally furnished	Effect of Debit note / Credit note/reverse tax credit	Net purchase price	Sale price originally furnished	Effect of Debit note / Credit note/ reverse tax credit	Net Sale price
1%						
4%						
12.5%						
20%						

Date _____/_______/______________ Signature