

RETURN OF VALUE ADDED TAX PAYABLE BY A DEALER

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

PART-A

01	TIN													
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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					
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- 04 If you have made no purchase and no sale, mark this box “ X “

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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.

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PART-B

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

	Price/Value excluding Tax "A"	VAT Paid "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. Purchase/receipt of goods subject to tax on the purchase price (Section 12)		
12. Total amount of Input tax [05+07(B)+08(B)+09(B)+11]		
13. Purchases in the course of inter-state trade.		
14. Purchases in the course of Import into India		
15. Receipt of goods other than by way of purchases		
(i) by stock transfer		
(ii) as consignment agent		
16. Receipt of goods for sale from VAT dealers (from inside the state)		
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

18. Creditable amount of input tax in respect of despatch of goods otherwise than by way of sales (Annexure I)	
In case, there is purchase of capital goods, for which input tax credit is claimed, please furnish information in Annexure II	
19. 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

- 20 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.

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

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

PART-C

Sales/ dispatch for the period covered by this return (OUTPUT)

	Price/Value excluding Tax "A"	VAT Paid "B"
23 Sales exempt from tax		
24 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		
25 Sales in the course of import into India		
26 Value of goods sent for sale to local agents (VAT dealers)		
27 Sales at 1% tax rate		
28 Sales at 4% tax rate		

29	Sales at 12.5% tax rate		
30	Sales at 20% tax rate (Schedule "C")		
31	Total output Tax [27(B)+28(B)+29(B)]		
32	Total amount of Sales/despatch		

33	Tax payable on sale of goods in schedule "C". (Box 30)	
34	If the total in Box 31 exceeds that of the Box 22, then pay the balance amount.	
35	If the total in Box 22 exceeds that in Box 31 and you have declared export in box 24(i) (A), you can claim a refund for the excess amount or carry forward the credit in Box 36.	
36	Credit carried forward	

PART-D

37 Details of Tax deposited (Box 33 and Box 34)

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 toward from last return						
	Total						

38. 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 01.
- (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

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

(In case of despatch of goods outside the state other wise than by way of sales – Branch transfer / Consignment sales)

Please furnish information in the following statement

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. Tax-rate-wise bifurcation of inputs 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)

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	<table style="margin: auto; border-collapse: collapse;"> <tr> <td>D</td><td>D</td><td></td><td>M</td><td>M</td><td></td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> <tr> <td> </td><td> </td><td>-</td><td> </td><td> </td><td>-</td><td> </td><td> </td><td> </td><td> </td> </tr> </table>	D	D		M	M		Y	Y	Y	Y			-			-				
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	To	<table style="margin: auto; border-collapse: collapse;"> <tr> <td>D</td><td>D</td><td></td><td>M</td><td>M</td><td></td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> <tr> <td> </td><td> </td><td>-</td><td> </td><td> </td><td>-</td><td> </td><td> </td><td> </td><td> </td> </tr> </table>	D	D		M	M		Y	Y	Y	Y			-			-				
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		Purchase price of Capital goods excluding VAT "A"	VAT Paid "B"
02.	Capital goods at 4% tax rate		
03.	Capital goods at 12.5% tax rate		
04.	Total purchase price and VAT Paid on Capital goods		
05.	Negative capital goods at 4% tax rate		
06.	Negative Capital goods at 12.5% tax rate		
07.	Total purchase price and VAT Paid on negative capital goods.		

08. Total input tax
[04 (B) – 07 (B)]

09 If the Purchase price of the Capital goods is within Rs. 1 lakh, then the amount in Box 08 shall be allowed as input tax credit [04(A) – 07(A)]

10 If the purchase price of the Capital goods is in excess of Rs. 1.00 lakh, then the amount in Box 08 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.

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

12 Total Creditable input Tax
[Box 08 or Box 10 + Box 11]

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:

01. Period for which the afore-said information is furnished	From	<table style="margin: auto; border-collapse: collapse;"> <tr> <td style="text-align: center;">D</td><td style="text-align: center;">D</td><td></td><td style="text-align: center;">M</td><td style="text-align: center;">M</td><td></td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>	D	D		M	M		Y	Y	Y	Y			-			-				
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D	D		M	M		Y	Y	Y	Y													
		-			-																	

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)]	
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07 Creditable Input Tax	
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(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	<table style="margin: auto; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; padding: 2px;">D</td> <td style="border: 1px solid black; padding: 2px;">D</td> <td style="border: 1px solid black; padding: 2px;"></td> <td style="border: 1px solid black; padding: 2px;">M</td> <td style="border: 1px solid black; padding: 2px;">M</td> <td style="border: 1px solid black; padding: 2px;"></td> <td style="border: 1px solid black; padding: 2px;">Y</td> <td style="border: 1px solid black; padding: 2px;">Y</td> <td style="border: 1px solid black; padding: 2px;">Y</td> <td style="border: 1px solid black; padding: 2px;">Y</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>	D	D		M	M		Y	Y	Y	Y			-			-				
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D	D		M	M		Y	Y	Y	Y													
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02. Total Input Tax Credit Admitted																						
03. Date from which Input Tax credit is available		<table style="margin: auto; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; padding: 2px;">D</td> <td style="border: 1px solid black; padding: 2px;">D</td> <td style="border: 1px solid black; padding: 2px;"></td> <td style="border: 1px solid black; padding: 2px;">M</td> <td style="border: 1px solid black; padding: 2px;">M</td> <td style="border: 1px solid black; padding: 2px;"></td> <td style="border: 1px solid black; padding: 2px;">Y</td> <td style="border: 1px solid black; padding: 2px;">Y</td> <td style="border: 1px solid black; padding: 2px;">Y</td> <td style="border: 1px solid black; padding: 2px;">Y</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>	D	D		M	M		Y	Y	Y	Y			-			-				
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 on any tax period, please furnish the following information

01. Period for which the afore-said information is furnished	From	<table style="margin: auto; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; padding: 2px 5px;">D</td> <td style="border: 1px solid black; padding: 2px 5px;">D</td> <td style="border: 1px solid black; padding: 2px 5px;"></td> <td style="border: 1px solid black; padding: 2px 5px;">M</td> <td style="border: 1px solid black; padding: 2px 5px;">M</td> <td style="border: 1px solid black; padding: 2px 5px;"></td> <td style="border: 1px solid black; padding: 2px 5px;">Y</td> <td style="border: 1px solid black; padding: 2px 5px;">Y</td> <td style="border: 1px solid black; padding: 2px 5px;">Y</td> <td style="border: 1px solid black; padding: 2px 5px;">Y</td> </tr> <tr> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px; text-align: center;">-</td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px; text-align: center;">-</td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> </tr> </table>	D	D		M	M		Y	Y	Y	Y			-			-				
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D	D		M	M		Y	Y	Y	Y													
		-			-																	

02. Details of credit Note / Debit Note

03. Effects of Credit Note / Debit Note

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

Date ____/____/____

Signature