OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES: ODISHA, CUTTACK

No.III(III) 122/06 - 13963/CT., **Dt. 18/08/2012**

NOTIFICATION

Sub: Modification of return form in Form VAT-201, VAT-201A under the Odisha Value Added Tax Rule, 2005 consequent upon introduction of new sub part, "Part-II A" of Schedule-B of Odisha VAT Act,2004.

Whereas, Government of Odisha, Finance Department have introduced a new sub part, "Part-IIA" of Schedule-B of Odisha Value Added Tax Act, 2004 with placement of goods taxable @ 10% & 25% with effect from 02.07.2012 in SRO No.345/2012 published in The Odisha Gazette on 02.07.2012.

And whereas, rule 34 of the Odisha value Added Tax Rules,2005 has been amended by inserting sub-rule (13) providing for modification of return forms such as VAT-201 & VAT-201A by Commissioner with the prior approval of Government though issue of notification as and when required.

Now, therefore, in exercise of power under the sub-rule (13) of the Rule 34 of the Odisha Value Added Tax Rules, 2005 and with the prior approval of Government in Finance Department , vide their letter No-FIN-CTI-TAX-0001/2012-29684/F, dt.18.08.2012, the return form in Form VAT-201 & VAT-201A are hereby modified in order to enable the dealers to file return for the tax periods beginning on and after 01.07.2012.

This notification shall come into force with immediate effect.

Sd/-
(Manoj Ahuja,I.A.S)
Commissioner of Sales Tax,
Odisha,Cuttack

Memo No. **13964**/CT., Dated**18/08/2012**

Copy in duplicate is forwarded to the Director, Printing, Stationery and Publication, Odisha Madhupatna, Cuttack for publication in next issue of the Odisha Gazette.

This may be published in an extra ordinary Gazette & 25 copies of the same may please be supplied to this office.

This may also be published in the next issue in the Odisha Commercial Tax Gazette.

This is a statutory notification and shall bear SRO number.

Sd/-

D.C.C.T (VAT)

Memo No. **13965**/CT., Dated**18/08/2012**

Copy forwarded to the Spl. C.C.T.(Enf.) / All Additional Commissioners (H.O)/ Additional Commissioner (Vigilance) / JCCT s of all the Territorial Ranges /DCCTs in charge of all the Enforcement Ranges/ Vig. Division/All DCCTs/ ACCTs/ CTOs in charge of Circles / Check gates/ Assessment Units / CTOs in charge of Investigation Units / all officers of H.O for information and necessary action .

Sd/-

D.C.C.T(VAT)

Memo No. **13966**/CT., Dated**18/08/2012**

Copy forwarded to the ACCT (IT) / system analyst for information they are requested to take necessary steps for placing the notification in the CTD web-site for general information .

Sd/-

D.C.C.T(VAT)

5 spare copies to Policy Section
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2 spare copies to O.C.T.Gazetted

FORM VAT-201

RETURN OF VALUE ADDED TAX PAYABLE BY A DEALER

[See sub-rule (1) 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

02. Period covered by this return

From DD-MM-YYYY To DD-MM-YYYY

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 carried forward from previous tax period. (same as at serial No.55 of the previous return) Rs.

PART-B

Purchases and receipts during the period covered by this return

No.	Particulars	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) Purchase of goods at 5% tax rate excluding MRP goods on tax invoice		
	(iv) Purchase of MRP goods at 5% on MRP value on tax invoice		
	(v) Total ((i) + (ii) + (iii) + (iv))		
	(vi) Purchase value of MRP goods at actual purchase price		
9. A	(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) Purchase of goods at 13.5% tax rate excluding MRP goods on tax invoice		
	(iv) Purchase of MRP goods at 13.5% on MRP value on tax invoice		
	(v) Total ((i) + (ii) + (iii) + (iv))		
	(vi) Purchase value of MRP goods at actual purchase price		
B	(i) Purchase of goods at 10% tax rate on tax invoice.		
	(ii) Purchase of goods at 25% tax rate on tax invoice.		
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(iii) + 8(vi)+ 9A(i) + 9A(iii) + 9A(vi)+9B (i)+9B(ii) and from 10 to 15)**		
III.	***Capital goods and goods meant for sale by way of transfer of right to use* 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(v)(B)+09A(v)(B)+9B(i)B+9B(ii)B]**		
21.	**Less** (i) Non-Creditable amount of input tax in respect of despatch of goods otherwise than by way of sales (**Box 6(8) of Annexure I**)		
	(ii) Reduction of ITC in excess of CST payable, as per clause (d) to the proviso in sub-section (3) of Section 20 (**as at serial 5 of Annexure II or Sl. No. 8 of Annexure-II-A**)		
	(iii) Reduction of ITC for sale value less than corresponding purchase value as per sub-section (8-a) of Section 20 (**total of column 7(e) of the table in Annexure VI or column 9(v) of Annexure VI-A whichever is applicable**)		
	(iv) ITC to be reversed for other reasons (**as per column 10-D of Annexure -VII**)		
	(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 [Strike out which is not applicable] [**box (4)(viii) of Table-II of Annexure-V**]	
25.	**Increase of ITC** due to receipt of debit note [**box (6)(viii) of Table-II of Annexure-V**]	
26.*	Creditable amount of input tax in respect of purchase of capital goods (refer sub rule (2) of rule 11. (**box 11 of Annexure-III**)	
27.**	Creditable amount of input tax in respect of goods, the right to use of which has been transferred (**box 5 of Annexure III-A**) (see rule-13)	
28.	Creditable amount of input tax on the stock held on the date of registration/eligible date for conversion from SRIN to TIN (**Refer to Form VAT 608-A issued**)	
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 period covered by this return (OUTPUT)

(Works Contractors to workout TTO in Annexure – IV 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 5% tax rate (excluding sale of goods on which tax payable on MRP)		
	(iii)Sales at 10% tax rate		
	(iv)Sales at 13.5% tax rate (excluding sale of goods on which tax payable on MRP)		
	(v) Sales at 25% tax rate		
	(vi) Sale of goods (excluding goods in Schedule C) at such other rate under section 17-A.		
	(vii) **Total**		
34.	**Sub total [32+33(vii)]**		
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 5% tax rate.		
	(ii) at 13.5% tax rate		
	(iii) **Total**		

*** In case there is purchase of capital goods from within the state please furnish information in Annexure-III**

**** In case, there is a transfer of right to use of 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-A**

38. Sales of goods on MRP(Value as per MRP)
(i) at 5% tax rate
(ii) at 13.5% tax rate
(iii) **Total**

39. Sale of goods in Schedule "C"
(i) at 10% tax rate
(ii) at 18% tax rate
(iii) at 20%tax rate
(iv) at 25% tax rate
(v) at such other rate as prescribed under section-17A
(vi) 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(vii)(A)+35(A)+ 38(iii)(A)+39((vi) (A)**

42. **(i) Total output Tax [Sl. No. 34(B)+ 35(B)+ 38(iii)(B)+ 39 (vi) (B)]**

43. Decrease of output tax due to issue of credit note [**As at Box 4(x) of Table-IV of Annexure-V**]

44. Increase of output tax due to issue of debit note [**As at Box 6(x) of Table-IV of Annexure-V**]

45. Output tax after adjustment of credit note and debit note (42 – 43 +44)

46. **Net tax payable** (45 - 29) (if 45 > 29)

47. Interest payable u/s 34

48. Total tax and interest (46+47)

49. Excess Amount of Input Tax credit (29 - 45) (if 29 > 45)

50. ITC adjusted against CST payable during the tax period (put the amount of CST payable in the box)

51. Balance ITC after adjustment of CST (49-50)
Refund claim under Rule 65 and Rule 66

52. Amount of refund claimed (i) as per Rule 65
(ii) as per Rule 66
(iii) **Total ((i)+(ii))**

53. **Balance ITC after refund claim (51-52(iii))**

54. Amount disallowed from the refund claim but allowed to be credited to ITC as per refund sanction order, if any.
(refund sanction order, if any, passed during the tax period to allow such ITC) (order copy to be enclosed)

55. **Total ITC to be carried forward (53+54)**

N.B : If you have declared sale in Box 30(i)(A), 30(iv)(A) & 30(v)(A) you can claim refund of excess ITC related to export and such other sales as referred to above and carry forward the balance ITC.

PART-D

56. Details of Tax deposited

Sl. No.	Name of Treasury, where tax deposited or Bank on which DD/Banker's cheque issued / T.D.S / check gate payment	Treasury Challan No./ e-challan / D.D / Banker's Cheque / MR No.					For official use only	
		Type of Instru ment	Name of the issuing Bank / office	No.	Date	Amount	P.C.R. No.	Date
(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	**(g)**	**(h)**	**(i)**
(i)	Excess payment, if any carried forward from the previous tax period							

Particulars of payment

(ii)	Self deposit or by Bank Draft							
(iii)	TDS -							
(iv)	Payment made at the check gate or any other payment against money receipt							
(v)	**Total payment [(i)+(ii)+(iii)+(iv)]**							
(vi)	**Balance payable [48-56(v)] if 48 > 56(v)**							
(vii)	Excess payment remaining unadjusted for adjustment in the next tax period(s) [to be taken to column [56(i)(g)] [56(v)(g) – 48, if 48<56(v)]							

57. Information on use of invoices for the tax period

SALE ON RETAIL INVOICE			
Month	**Retail invoice issued**		**Total value of Sales**
	From Sl. No.	**To Sl. No.**	

List showing sale of goods to registered dealers on tax invoice (attach separate sheet, if necessary)

Sl. No.	**Tax Invoice No.**	**Date.**	**TIN of the purchasing dealer**	**Goods with description**	**Value of goods (in Rs.)**	**Vat paid (in Rs.)**	**Total (in Rs.) (6)+(7)**
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**
1.							
2.							
3.							
Total							

List showing purchase of goods from registered dealers within the state on tax invoice (attach separate sheet, if necessary)

Sl. No.	**Tax Invoice No.**	**Date.**	**TIN of the selling dealer**	**Goods with description**	**Value of goods (in Rs.)**	**VAT paid (in Rs.)**	**Total (in Rs.) (6)+(7)**
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**
1.							
2.							
3.							
Total							

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   Date of declaration ____/____/______

(with designation)

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) In case of e-payment please enclose a copy of e-challan.
(4) 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

FOR OFFICIAL USE ONLY

Period covered under the return ___________________________________
Date of receipt of the return ___________________________________
Amount of Tax paid along with return ___________________________________
Mode of payment ___________________________________

Signature with designation
of the receiving officer.
Seal

Rs.

ANNEXURE I

(In case of despatch of goods to outside the state otherwise than by way of sales, Branch transfer / Consignment sales)

01. Despatch value of stock transfer (as at sl.31 of the return)

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

Sl. No.	Rate of tax on inputs purchased	Purchase value of input used excluding VAT (in Rs.)	VAT paid on purchase of inputs on stock transferred (in Rs.)	Creditable input tax (in Rs.)	Non-Creditable input tax (in Rs.) (4-5)
(1)	(2)	(3)	(4)	(5)	(6)
1.	Purchase at 1% tax rate				
2.	Purchase at 4% tax rate				
3.	Purchase at 5% tax rate				
4.	Purchase at 10% tax rate				
5.	Purchase at 12.5% tax rate				
6.	Purchase at 13.5% tax rate				
7.	Purchase at 25 % tax rate				
8.				TOTAL	

Date: **Signature**

Seal

N.B:-

(1) Dealer to calculate purchase value of inputs as well as VAT paid basing on the corresponding inputs used in the stock transferred to outside the state.

(2) The creditable amount of input tax will be (5% - 4% = 1%), (10%-4%=6%) (12.5% - 4% = 8.5%) / or (13.5% - 4% = 9.5%) and (25%-4%=21%) of the value of inputs purchased at 5%, 10%,12.5% ,13.5% or 25% tax rate.

ANNEXURE-II

(In case sale of goods in course of interstate trade & commerce results in CST payable less than the corresponding input tax on the corresponding purchase of goods, the input tax creditable for the tax period shall be reduced.)
[See sub rule (3) of Rule 11]

Table-I

01. **Particulars of interstate sale**

Sl. No.	**Rate of Tax**	**Value (in Rs.)**	**Tax (CST) (in Rs.)**
	(a)	**(b)**	**(c)**
i.	Sale of goods @ 1%		
ii.	Sale of goods @ 2%		
iii.	Sale of goods @ 5%		
iv.	Sale of goods @ 10%		
v.	Sale of goods @ 13.5%		
vi.	Sale of goods @ 25%		
vii.	**Total**		

02. Total CST payable as at column vii(c) in the Table-I

03. Tax group wise proportionate purchase value of goods sold in course of interstate trade or commerce/goods purchased* which go into the composition of the goods manufactured for sale in course of interstate sale.

Table-II

Particulars of purchase within the state

Sl. No.	**Rate of Tax**	**Value (in Rs.)**	**VAT (ITC) (in Rs.)**
	(a)	**(b)**	**(c)**
i.	Purchase of goods @ 1%		
ii.	Purchase of goods @ 4%		
iii.	Purchase of goods @ 5%		
iv.	Purchase of goods @ 10%		
v.	Purchase of goods @ 12.5%		
vi.	Purchase of goods @ 13.5%		
vii.	Purchase of goods @ 25%		
viii.	**Total**		

04. Total Input Tax Credit at viii(c) in the Table-II

05. ITC to be reduced
[04 – 02]
[This may be taken to Sl. No.21(ii) of Part-B]

Date ____/____/____ **Signature**
Seal

*** Manufacturer will calculate the proportionate inputs (goods) used in the manufacturing of goods sold in interstate trade and calculate the purchase value of those inputs (goods) as well as the input tax.**

ANNEXURE-II-A

(In case sale of goods in course of interstate trade & commerce results in CST payable less than the corresponding input tax on the corresponding purchase of goods, the input tax creditable for the tax period shall be reduced.)

[See clause (e) of sub rule (3) of Rule 11]

[To be furnished once only while filing the return for the tax period in which OVAT (Amendment) Rules 2009 comes into force]

01. Period for which the aforesaid information is furnished

	D	D	-	M	M	-	Y	Y	Y	Y
From	0	1	-	0	6	-	2	0	0	8
To										

Table-I

02. Particulars of interstate sale

SL. No.	Rate of Tax	Value (in Rs.)	Tax (CST) (in Rs.)
	(a)	(b)	(c)
i.	Sale of goods @ 1%		
ii.	Sale of goods @ 4%		
iii.	Sale of goods @ 12.5%		
iv.	**Total**		

03. Total CST payable as at iv(c) in the Table-I

04. Tax group wise proportionate purchase***** value goods sold in course of interstate trade or commerce/goods purchased which go into the composition of the goods manufactured for sale in course of interstate sale.

Table-II

Particulars of purchase within the state

Sl. No.	Rate of Tax	Value (in Rs.)	VAT (ITC) (in Rs.)
	(a)	(b)	(c)
i.	Purchase of goods @ 1%		
ii.	Purchase of goods @ 4%		
iii.	Purchase of goods @ 12.5%		
iv.	**Total**		

05. Total Input Tax Credit as at iv(c) in the Table-II

06. Non creditable input-tax to be reduced [05 – 03]

07. ITC already reduced while filing returns for the aforesaid period

08. Balance to be reduced [**to be taken to Sl. No. 21(ii)**]

Date ____/____/____

Signature

Seal

N.B :

*** in case of dealers who have already reduced ITC on account of CST payable less than the corresponding ITC, shall deduct the amount already reduced at column 07 and the balance if any at column 8 to be reduced in the present return.**

Annexure III

(For claim of input tax credit on capital goods)

Table-I

Particulars of purchase of capital goods

	Purchase of Capital goods (within the state) Tax rate wise (in Rs)	**Purchase price of Capital goods excluding VAT "A"**	**VAT Paid "B"**
01.	4% tax rate		
02.	5% tax rate		
03.	12.5% tax rate		
04.	13.5% tax rate		
05.	**Total**		

Table-II

Particulars of purchase of capital goods not eligible for input tax as per Schedule-D

	Purchase of Capital goods (within the state) Tax rate wise (in Rs)	**Purchase price of Capital goods excluding VAT "A"**	**VAT Paid "B"**
06.	4% tax rate		
07.	5% tax rate		
08.	12.5% tax rate		
09.	13.5% tax rate		
10.	**Total**		

11. Total creditable input tax
[05 (B) – 10 (B)]

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

13. Total Creditable Input Tax
[Box 11 + Box 12]

Date _____/_______/______________

Signature

Seal

*** The unadjusted balance ITC as per the provisions existing before amendment of Rule 11 shall be adjusted in the tax period in which OVAT (Amendment) Rules 2009 comes into force.**

ANNEXURE III-A

(Calculation of creditable input tax on goods purchased for sale by way of transfer of right to use for the tax period for which the return is filed)

[see Rule-13]

01. Name and address of the Dealer (s) / Institution (s) to whom the right to use has been transferred and the material conditions of transfer.

Table-I

Sl. No.	Name & Address with TIN	Agreement No. & date	Period for which transferred	Consideration value (in Rs.)	Consideration value for the tax period (in Rs.)	Output tax due for the tax period (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
i.						
ii.						
iii.						

02. Purchase price, of goods, the right to use of which is transferred and VAT paid thereon,

Table-II

Sl. No.	Rate of tax	Purchase price excluding VAT (in Rs.) "A"	VAT Paid (in Rs.) "B"
i.	Goods at 4% tax rate		
ii.	Goods at 5% tax rate		
iii.	Goods at 12.5% tax rate		
iv.	Goods at 13.5% tax rate		
v.	**Total (Creditable Input Tax)**		

03.	Creditable Input Tax [Box (v) (B)] in the Table-II	
04.*	Add unadjusted balance of input tax, if any from earlier tax period(s)	
05.	**Total Creditable Input Tax**	

Date _____/_______/______________ Signature

Seal

*** The unadjusted balance ITC as per the provisions existing before amendment of sub rule(2) of Rule 11 shall be adjusted in the tax period in which OVAT (Amendment) Rules 2009 comes into force.**

ANNEXURE-IV

Taxable turnover of Works Contractor

(See Rule 6)

TIN											

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

SL. No.	**Nature of works as per Appendix to the Rule**	**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 group wise break up to be taken to the respective row of Sl. No. 33.**

ANNEXURE V

Adjustment to ITC and output tax arising from issue and receipt of credit notes and debit notes.

TABLE-I

01. Details of credit Note / Debit Note received

SL. No.	Credit note number and date	Value (in Rs.)	Tax component (in Rs.)	Debit note number and date (in Rs.)	Value (in Rs.)	Tax component (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.						
2.						
3.						
4.						

TABLE-II

02. Effects of credit note / debit note received on the ITC

SL. No.	Rate of tax	Total value of credit note received (in Rs.)	Total tax effect of credit notes received (in Rs.)	Total value of debit note received (in Rs.)	Total tax effect of Debit notes received (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
i.	1%				
ii.	4%				
iii.	5%				
iv.	10%				
v.	12.5%				
vi.	13.5%				
vii.	25%				
viii.	**Total**				

TABLE-III

Details of credit Note / Debit Note issued

SL. No.	Credit note number and date	Value (in Rs.)	Tax component (in Rs.)	Debit note number and date (in Rs.)	Value (in Rs.)	Tax componen t (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.						
2.						
3.						
4.						

TABLE-IV

03. Effects of credit note / debit note issued on output tax

SL. No.	Rate of tax	Total value of credit note issued (in Rs.)	Total tax effect of credit notes issued (in Rs.)	Total value of debit notes issued (in Rs.)	Total tax effect of Debit notes issued (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
i.	1%				
ii.	4%				
iii.	5%				
iv	10%				
v.	12.5%				
vi.	13.5%				
vii	18%				
viii.	20%				
ix	25%				
x.	**Total**				

Date _____/_______/______________ Signature

Seal

* Input tax required to be decreased or increased as a result of **receipt** of credit note and debit note as worked out at **box 4(viii) or 6(viii) in Table-II** shall be taken to **Part-B** of the return for adjustment at **Sl. No. 24 and/or 25**.

** Output tax required to be decreased or increased as a result of **issue** of credit note and debit note as worked out at **column 4(x) or 6(x) in Table-IV** shall be taken to **Part-C** of the return for adjustment at **Sl. No. 43 and / or 44**.

ANNEXURE-VI

Reduction of ITC where sale price is less than purchase price

[Sub rule (5) and (6) of Rule 14]

To be furnished by the dealers who sell goods at a price less than the purchase price.

01. Details of input tax and output tax

Sl.No.	Name of the goods	Purchase Value excluding tax	Tax paid on purchase	Sale Value excluding tax	Tax on sale	Excess input tax over output tax {(4)-(6)}*	Remark
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(a)							
(b)							
(c)							
(d)							
(e)	Total						

Date :__ / /

Signature

Seal

*** Total of column 7(e) is equal to (4)(e) – (6)(e)**

ANNEXURE-VI-A

Reduction of ITC where sale price is less than purchase price

To be furnished by the dealers who sell goods at a price less than the purchase price.

**** To be furnished once only in the return filed for the tax period in which OVAT (Amendment) Rules 2009 comes into force***

**** Attach separate sheet if necessary***

01. Period for which the aforesaid information is furnished.

	D	D		M	M		Y	Y	Y	Y
From	0	01	-	0	06	-	2	0	0	8
To			-			-				

02. Details of input tax and output tax

Sl.No.	Name of the goods	Purchase Value excluding tax	Tax paid on purchase	Sale Value excluding tax	Tax on sale
(1)	(2)	(3)	(4)	(5)	(6)
i.					
ii.					
iii.					
iv.					
v.	**Total**				

Excess input tax over output tax {(4)-(6)}	Deduct tax already reversed	Balanced to be reversed	Remark
(7)*	(8)	(9)**	(10)

Date :__ / / _______ Signature

Seal

*** Total of 7(v) = 4(v) - 6(v)**
**** Total of 9(v) = 7(v) – 8(v) [to be taken to Sl. No. 21(iii)]**

Annexure-VII

(Reversal of ITC already availed in respect of purchase of goods for violation of purchase condition subsequently)

Conditions for reversal of ITC and amount to be reversed

Sl. No.	Conditions / Situations	Value of goods purchased (in Rs.) *	VAT paid (in Rs.)
(A)	(B)	(C)	(D)
1.	Goods purchased for any of the purpose specified under sub-section (3) of Section 20 of the Act but are subsequently used otherwise,		
2.	Goods purchased are lost due to theft, damage or for any other reason		
3.	Goods purchased but remained unsold at the time of closure of business		
4.	Goods purchased but remain unutilized or unsold on the date on which the exercise of option for composition of tax under this Act, is allowed		
5.	Goods purchased but remain unutilized or unsold on the date on which the liability of the dealer to pay tax under section 11 is changed to section 16		
6.	Goods purchased are utilized in manufacture of goods exempted from tax		
7.	Goods purchased are exempted from levy of tax subsequently**		
8.	Goods earlier taxed under Schedule-B but later included in Schedule-C vide Finance Department Notification No.52010-CTA-7/11-F dt.08.12.2011. The purchase value of the opening stock of such goods as on dt.08.12.2011.		
9.	Goods earlier taxed under Schedule-C but later included in Part-IIA of Schedule-B vide Finance Department Notification No. 24738-FIN-CT1-TAX-0025-2012, dt.02.07.2012 & No. -24743-FIN-CT1-TAX-0025-2012,dt.02.07.2012. The purchase value of the opening stock of such goods as on dt.02.07.2012.		
10.**	**Total**		

Date ____/____/____ Signature

Seal

*** For furnishing information under column C, the dealer is to calculate the value of inputs of the corresponding items from the relevant tax invoice on which the goods were purchased.**

**** The total at 10(D) will be taken to Sl. No. 21(iv) of Part-B.**

FORM VAT-201A

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 | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|

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) Purchase of goods at 5% tax rate excluding MRP goods on tax invoice		
	(iv) Purchase of MRP goods at 5% on MRP value on tax invoice		
	(v) Total ((i) + (ii) + (iii) + (iv))		
	(vi) Total ((i) + (ii))		
	(vi) Purchase value of MRP goods at actual purchase price		
9.	A.(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) Purchase of goods at 13.5% tax rate excluding MRP goods on tax invoice		
	(iv) Purchase of MRP goods at 13.5% on MRP value on tax invoice		
	(v) Total ((i) + (ii) + (iii) + (iv))		
	(vi) Purchase value of MRP goods at actual purchase price		
	B.(i) Purchase of goods at 10% tax rate on tax invoice.		
	(ii) Purchase of goods at 25% tax rate on tax invoice		
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(iii) + 8(vi) + 9A(i)+ 9A(iii) + 9A(vi) +9B(i)+9B(ii)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(v)(B)+09A(v)(B)+09B(i)(B)+09B(ii)(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 5% tax rate (excluding sale of goods on which tax payable on MRP)		
	(iii) Sales at 10% tax rate		
	(iv)Sales at 13.5% tax rate (excluding sale of goods on which tax payable on MRP)		
	(v) Sales at 25% tax rate		
	(vi) Sale of goods (excluding goods in Schedule C) at such other rate under section 17-A.		
	(vii) **Total**		
34.	**Sub total [32+33(vii)]**		
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 5% tax rate		

38.	Sale of goods on MRP(**value as per MRP**) (i) at 5% tax rate. (ii) at 13.5% tax rate (iii) **Total**		
39.	Sale of goods in Schedule "C" at first point **(i) at 10% tax rate** **(ii) at 18% tax rate** **(iii) at 20% tax rate** **(iv) at 25% tax rate** **(v) At such other rate as may be prescribed** **(vi) 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(vi)(A)**		

42.	**Total output Tax** **[Sl. No. 34(B)+ 35(B)+ 38(iii)(B)+ 39(vi)(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

TIN											

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

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.**