# OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA, CUTTACK

No.III(III)122/2006-600/CT., Dt.11/01/2012

## NOTIFICATION

**Sub: Modification of Form VAT-002 and VAT-201A prescribed under the Odisha Value Added Tax Rules, 2005.**

Whereas, Government of Odisha have amended Schedule-C of the Odisha Value Added Tax Act, 2004 vide Notification No.52010-CTA-7/11-F dt.08/12/2011 of Finance Department.

Now, therefore, in exercise of powers conferred on me under rule 34 of the Odisha Value Added Tax Rules, 2005, and with the prior approval of Government communicated vide Finance Department letter No.-993/F, dt.10.01.2012, I, N.B. Dhal, IAS, Commissioner of Sales Tax, Odisha hereby notify that the dealers assigned with SRIN shall file return in Form VAT-002 for the tax periods 01.10.2011 to 31.12.2011 and for subsequent tax periods and in Form VAT-201A from 01.10.2011 to 31.03.2012 (Financial Year 2011-12) and for subsequent years in the modified Form VAT-002 and Form VAT 201A respectively appended to this notification.

Sd/-

**(N.B. Dhal, IAS)**
**Commissioner of Sales Tax,**
**Odisha, Cuttack**

**FORM VAT-002**

## RETURN OF TURNOVER TAX PAYABLE BY A DEALER

[Refer to sub-rule (6) of Rule 34]

| 01 | SRIN | | | | | | | |
|---|---|---|---|---|---|---|---|---|

02. Period covered by this return

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

03. Name of the business

Address

| PIN | | | | | | | FAX | | | | | | | PHONE | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

04. If you have no purchase and sale mark this box “X”

**PART-A**

**Particulars of purchase and receipts**

**I - From registered dealers**

| | | Purchase value including tax |
|---|---|---|
| 05. | Purchases of goods | |
| | (i) exempt from tax | |
| | (ii) prescribed in Schedule-B excluding goods on which tax has been paid on MRP | |
| | (iii) prescribed in Schedule-C | |
| | (iv) on which tax has been paid on MRP. | |
| | (v) **Total [(i)+(ii)+(iii)+(iv)]** | |

**II - From unregistered dealers**

| | | |
|---|---|---|
| 06. | Purchase/receipt of goods subject to levy of tax | |
| | (i) @ 1% | |
| | (ii) @ 4% | |
| | (iii) @ 10% | |
| | (iv) @ 13.5% | |
| | (v) @ 18% | |
| | (vi) @ 20% | |
| | (vii) @25% | |
| | (viii) **Total [(i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)]** | |
| 07. | Total receipt/purchase from all sources [**05(v)+06(viii)**] | |

# PART-B

## I - Turnover of sales and turnover of purchase

**(Sale of goods through works contract not to be included here)**

| | | Sale value | Tax paid |
|---|---|---|---|
| 08. | **Total Sale of goods purchased from registered dealers on payment of tax** | | |
| 09. | **Less : sale of goods** | | |
| | (i) declared u/s 14 of the CST Act. | | |
| | (i) purchased on payment of tax on MRP | | |
| | (iii) prescribed in Schedule-C purchased on payment of tax | | |
| | (iv) exempt from tax | | |
| | (v) **Total [(i)+(ii)+(iii)+(iv)]** | | |

## II - Calculation of Tax

| | | Turnover "A" | Tax "B" |
|---|---|---|---|
| 10. | Taxable sale for levy of TOT @ 1% [08-09(v)] | | |
| 11. | Turnover of purchase for levy of tax u/s 12 | | |
| 12. | **Total Tax payable** [**10(B)+11(B)**] | | |

## III - Calculation of TTO and composition tax of works contractors

| | | | |
|---|---|---|---|
| 13. | Gross payment receipt/receivable | | |
| | | **TTO "A"** | **Tax "B"** |
| 14. | Taxable turnover (60% of the amount at box 13) and tax @ 4% thereon. | | |

## IV – Tax payable and tax paid

| | | |
|---|---|---|
| 15. | **Total Tax payable** [**12(B) or 14(B)**] | |
| 16. | Less tax paid | |
| | (i) Self deposit | |
| | (ii) TDS | |
| | (iii) check gate payment | |
| | (iv) excess paid in previous quarter, if any | |
| | (v) **Total** | |
| 17. | Balance payable, if any [**15-16(v)**] | |

18. **Payment details**

| **SL. No.** | **Challan No./D.D.No. / M.R No.** | **Date** | **Treasury / Bank** | **Branch Code** | **Amount** |
|---|---|---|---|---|---|
| 1. | | | | | |
| 2. | | | | | |
| 3. | | | | | |

19. **Information on use of invoices for the quarter.**

| **Retail invoice issued** | | **Total value of sales** | **Invoice received** | | **Total value of purchases** |
|---|---|---|---|---|---|
| **From Sl No. of Invoice** | **To Sl. No. of Invoice** | | **No. of sellers** | **Total no. of 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
Status with relation to business Date ___/___/____
Seal

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**(FOR OFFICIAL USE ONLY )**

Acknowledgement receipt no. ___________________ Date ___________________

Signature and stamp
of Section Clerk

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) 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) 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 | | |
| 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(iii) + 9(vi) 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(v)(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 13.5% 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 13.5% tax rate | | |
| | (iii) **Total** | | |

| | | | |
|---|---|---|---|
| 38. | Sale of goods on MRP(**value as per MRP**)<br>(i) at 4% tax rate. | | |
| | (ii) at 13.5% tax rate | | |
| | (iii) **Total** | | |
| 39. | Sale of goods in Schedule "C" at first point<br>**(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**<br>(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 | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|

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

| 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.**