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

**No.III(III) 122/06 ----------/CT.,** **Dt.-----/04/2014**

## NOTIFICATION

**Sub: Modification of annual return form in Form VAT-201A, under the Odisha Value Added Tax Rule, 2005 consequent upon introduction of new tax rate @50% under sub- part, "Part-II-A of Schedule-B of Odisha VAT Act, 2004.**

Whereas, Government of Odisha, Finance Department has introduced a new tax rate@ 50% under sub part, "Part-IIA" of Schedule-B of Odisha Value Added Tax Act, 2004 with effect from 11.4.2013 in pursuance to the notification No.-14355-FIN-CT1-TAX-0053-2012, dt.11.04.2013.

And whereas, rule 34 of the Odisha value Added Tax Rules,2005 has been amended by inserting sub-rule (13) providing for modification of annual return forms such as 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 letterNo-FIN-CTI-TAX-0001/2013(pt)/13698/F, Dt.24.04.2014, the annual return form in Form VAT-201A is hereby modified in order to enable the dealers to file the annual return for the tax periods beginning on and after 01.04.2013.

This notification shall come into force from 01.04.2014.

**-sd/-**

**Commissioner of Sales Tax,**
**Odisha, Cuttack**

Memo No. 7992/CT., Dated 7/5/2014

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.

6.5.2014.

**Deputy Commissioner of Commercial Taxes (VAT)**

Memo No. 7993/CT., Dated 7/5/2014

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 for information and necessary action.

6.5.2014.

**Deputy Commissioner of Commercial Taxes (VAT)**

Memo No. 7994/CT., Dated 7/5/2014

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.

6.5.2014.

**Deputy Commissioner of Commercial Taxes (VAT)**

5 spare copies to Policy Section
5 spare copies to Library
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**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

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 at the beginning of the year. (same as at serial No.55 of the return filed for M.E/Q.E on 31.03.....) Rs.

## PART-B

**Purchases and receipts during the year 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) Purchase of goods at 50% tax rate excluding MRP goods on tax invoice | | |
| | (vi) Purchase of MRP goods at 50% on MRP value on tax invoice | | |
| | (vii) Total ((i) + (ii) + (iii) + (iv))+(v)+(vi) | | |
| | (viii) 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(v) 9A(viii)+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(vii)(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 | | |
| | (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 period covered by this return (OUTPUT)**
**(Works Contractors to workout TTO in 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) Sales at 50% tax rate (excluding sale of goods on which tax payable on MRP) | | |
| | (vii) Sale of goods (excluding goods in Schedule C) at such other rate under sec. 17-A. | | |
| | (viii) **Total** | | |
| 34. | **Subtotal [32+33(viii)]** | | |
| 35. | Purchase/receipt of goods subject to tax on purchase price under section 12. | | |
| 36. | Sale of Schedule "C" goods (**other than $1^{st}$ 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) at 50% tax rate | | |
| | (iv)Total | | |

38. Sales of goods on MRP (Value as per MRP)

(i) at 5% tax rate
(ii) at 13.5% tax rate
(iii) at 50% tax rate
(iv) **Total**

39. Sale of goods in Schedule "C"

(i) at 18% tax rate
(ii) at 20%tax rate
(iii) at such other rate as prescribed under section-17A
(iv) Total

40. **Total value of sale and despatch**
**[Sl. No. 30(vi)(A) + 31(A) + 34(A) + 35(A) + 36(A) + 37(iv)(A)]**

41. **Taxable Turnover (TTO)**
**Sl. No. 33(viii)(A)+35(A)+ 38(iv)(A)+39( (iv) (A)**

42. **(i) Total output Tax**
**[Sl. No. 34(B)+ 35(B)+ 38(iv)(B)+ 39 (iv) (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
(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 detail 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.

## 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**

## 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 | | | | | |

*** 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.**

15)