

FORM 88A

[See rule 44(3A)]

Self Audit Statement under section 30E of the West Bengal Value Added Tax Act, 2003.

1.	Name of the dealer						
2.	Address (principal place of business)						
3.	Tax Identification No. under the VAT Act and CST Act						
4.	Constitution of the firm						
5.	(a)	Income Tax PAN					
	(b)	Central Excise Registration No.					
	(c)	Service Tax Registration No.					
	(d)	Profession Tax Enrolment No.					
	(e)	Profession Tax paid for year under self audit	<table border="1"> <thead> <tr> <th>Amount (Rs)</th> <th>Date of payment</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	Amount (Rs)	Date of payment		
Amount (Rs)	Date of payment						
6.	Year under self-audit						
7.	Address of all branches and manufacturing units within the State						
8.	Address of all branches and manufacturing units outside the State						
9.	Nature of business-resale/manufacture/importer/exporter/works contractor/ lessor/ others (please specify)						
10.	Classes of main goods dealt with by the dealer						
11.	Change in the nature of business, if any, during the year (The brief particulars of such change i.e. new products, new capacities etc. is to given)						
12.	Changes in the constitution during the year (The brief particulars of such change is to given)						
13.	(a) Books of account maintained(In case books of account are maintained in a computer system, mention the books of account generated by such computer system)						
	(c) Method of Accounting followed and brief particulars of change, if any.						
	(d) Particulars of all operating Bank Accounts (Within the State)	Name of Bank	Branch	Account No.			
	(e) Method of valuation of stock and brief particulars of change, if any.						

14. Turnover as per books of accounts.

(Rs.)

(A)	Gross sales including rentals/installment/receivables accrued during the year for transfer of right to use goods, delivery of goods on hire purchase, works contract, sale of fixed assets (like machinery, motor car, etc), sale of intangible properties, etc.	
(B) Less:		
(i)	Sale price of goods, tax on which has been paid on MRP u/s 16(4) at the time of purchase or on an earlier occasion.	
(ii)	Sales return within six months from the date of sale.	
(iii)	Tax under VAT Act included in (A) above, if any, [Tax as per C.S.T. Act, 1956, if not included, to be included in (A) & not to be deducted here].	
(iv)	Aggregate amount received or receivable in respect of works contract to be treated as contractual transfer price under VAT Act, if any.	
(C)	Turnover of sales (A) – (B)	
(D) Less:		
(i)	Sales exempt from tax u/s 21(please specify).	
(ii)	Sales within the meaning of section 3(a) of the C.S.T. Act, 1956.	
(iii)	Sales within the meaning of section 3(b) of the C.S.T. Act, 1956.	
(iv)	Sales in the course of export u/s 5(1) of the C.S.T. Act, 1956.	
(v)	Sales in the course of import u/s 5(2) of the C.S.T. Act, 1956.	
(vi)	Last sale preceding export u/s 5(3) of the C.S.T. Act, 1956 within the State.	
(vii)	Last sale preceding export u/s 5(3) of the C.S.T. Act, 1956 outside the State.	
(viii)	Sales which are zero-rated (please specify) u/s 21A(1).	
(ix)	Sales through auctioneer or agent u/s 16(1)(c) read with rule 27(1).	
(x)	Other sales (please specify) u/s 16(1)(c) read with rule(s)	
(E)	Turnover of sales on which tax is payable (C) – (D)	

15. Determination of output tax 15(E).

Sl. No. (A)	Broad group of commodity/major commodity (B)	Turnover (Rs) (C)	MRP(Rs), if applicable, u/s 16(4) (D)	Tax rate (E)	Output tax (Rs) (F)
	TOTAL				

16. Aggregate amount received or receivable in respect of works contract as per books of accounts.

(Rs)

(A)	Aggregate amount received or receivable in respect of works contract excluding tax under VAT Act [i.e. Contractual transfer price (intra-State)].	
(B)	Deductions: (i) Contractual transfer price of tax free goods [Sec. 18(2)(a)]. (ii) Charges towards labour, service and other like charges [Sec. *18(2)(b) / 18(3)]. [Furnish details in Schedule A] (iii) Amounts paid to sub-contractors [Sec. 18(2)(c)]. (iv) Other contractual transfer prices as prescribed in the rules(s)..... [Sec. 18(2)(d)]	
(C)	Taxable contractual transfer price [16(A) – 16(B)].	

17. Break-up of taxable contractual transfer price as arrived at 16(C).		Taxable amount (Rs) A	Output tax (Rs) B
(i)	Taxable contractual transfer price, taxable at the rate of 4%.		
(ii)	Taxable contractual transfer price, taxable at the rate of 13.5%.		
(iii)	Taxable contractual transfer price, taxable at the rate of%.		
(iv)	Taxable contractual transfer price, taxable at the rate of%.		
(v)	Total		

18. Determination of input tax credit (i.e. I.T.C.) on goods on which I.T.C. is available u/s 22(4).

Sl. No.	Broad group of input/major input	Use	Amount of purchase (Rs)	Applicable tax rate (in %)	I.T.C. claimed (Rs)
(A)	(B)	(C)	(D)	(E)	(F)
Total					

19. Input tax credit (i.e. I.T.C.) on stock of goods under rule 22, if any.

(A)	Date of submission of statement of stock of goods	
(B)	Value of stock of goods (in Rs.)	
(C)	Name of the major items included in stock above	
(D)	I.T.C. claimed (in Rs.)	

20. Details of input tax credit (i.e. I.T.C.) enjoyed during the year.

(in Rs)

(A)	I.T.C. b/f from the previous year as per books.	
(B)	I.T.C. claimed as per books before reversal.	
(C)	I.T.C. reversed as per books.	
(D)	I.T.C. adjusted with tax payable under C.S.T. Act, 1956.	
(E)	I.T.C. C/F to next year as per books.	
(F)	I.T.C. adjusted with output tax as per books [Should = (A) + (B) – (C) – (D) – (E). If not, specify reasons(s) in a separate sheet]	

21. Purchases of goods in West Bengal on which purchase tax is payable u/s 11 or u/s 12.			
		Amount of Purchase (Rs)	Purchase tax (Rs)
(A)	Purchases of raw jute (shipper of jute will pay tax u/s 11)		
(B)	Purchases of goods taxable at the rate of 1%		
(C)	Purchases of goods taxable at the rate of 4%		
(D)	Purchases of goods taxable at the rate of 13.5%		
(E)	Purchases of goods taxable at the rate of %		
(F)	Purchases of goods taxable at the rate of %		
Total			

It is certified:

- (i) That the turnover of sales as given in 14(C) & 14(E) * and/or taxable contractual transfer price as given in 16(C) are *in agreement/not in agreement with the turnover of sales * and/or taxable contractual transfer price as disclosed in the returns. [A reconciliation statement showing the reasons for disagreement, if any, is to be enclosed]
- (ii) That total import of taxable goods through waybill was Rs, and declaration(s) in *Form F/Form C have been issued as follows:-

Form F issued for Rs	
Form C issued for Rs	
Total (Rs)	

- (iii) That *branch transfer/stock transfer outside the State during the year was Rs....., and declaration(s) in Form F *have/have not been received in full for the same.[Details of cases where such forms have not been received are to be enclosed]
- (iv) That sales in the course of inter-State trade or commerce, within the meaning of section 3(a) of the Central Sales Tax Act,1956 during the year was Rs., and declaration(s) in Form C *have/have not been received in full for the same.[Details of cases where such forms have not been received are to be enclosed]
- (v) That sales in the course of inter-State trade or commerce, within the meaning of section 3(b) of the Central Sales Tax Act,1956, during the year was Rs., and declaration(s) in Form C and the relevant certificate(s) in Form E-1/E-II *have/have not been received in full for the same.[Details of cases where such forms have not been received are to be enclosed]
- (vi) That no input tax credit or input tax rebate has been claimed on invoices other than tax invoices in respect of purchases made from registered dealers within the State of West Bengal.
- (vii) That no input tax credit or input tax rebate has been claimed on capital goods (excluding components, spare parts and accessories of plant and machinery), which were not capitalized during the year.
- (viii) That no input tax credit or input tax rebate has been claimed on goods or purchases as specified in the negative list.
- (ix) That no payment in cash/bearer cheque has been made to any supplier during a day in excess of rupees twenty thousand [refer to rule 19(8)].

Date: Signature of the dealer

Place:

..... Name of the dealer with status

*Strike out whichever is not applicable.

Schedule A**PART I**

[For works contractors claiming deduction for labour, service and other like charges ascertainable from books of accounts under rule 30(1)]

		As disclosed in the returns (Rs) (1)	As found upon audit (Rs) (2)	Difference (Rs) (3)
1	Contractual transfer price			
2	Less: Contractual transfer of goods under Schedule A			
3	Less: Deduction for labour, service and other like charges u/s 18(2)(b) read with rule 30(1).			
	(a) Labour charges for execution of works			
	(b) Charges for planning designing and architect fees			
	(c) Charges for obtaining on hire or otherwise machinery and tools for execution of works contract			
	(d) Cost of consumables, like water etc.			
	(e) Cost of establishment and similar expenses of the contractor to the extent it is related to supply of labour and services			
	(f) Profit earned by the contractor to the extent it is related to supply of labour and services			
	Total deduction under serial no. 3.			
4. Less: Amount paid to the sub-contractor as per section 18(2)(c)				
5. Less: Contractual transfers as per rule				
6. Taxable contractual transfer price				
7. Tax on Taxable contractual transfer price @ 4%				
8. Tax on Taxable contractual transfer price @ 13.5%				
9. Tax on Taxable contractual transfer price @%				
10. Total tax payable [7 + 8 + 9]				

Schedule A

PART II

[For works contractors claiming deduction for labour, service and other like charges not ascertainable from books of accounts under rule 30(2)]

		As disclosed in the returns (Rs) (1)	As found upon audit (Rs) (2)	Difference (Rs) (3)
1A.	Contractual transfer price			
2A.	Less: Contractual transfer of goods under Schedule A			
3A.	Less: Deduction for labour, service and other like charges u/s 18(3) read with rule 30(2). [As per Table A – total to be stated]			
4A.	Less: Amount paid to the sub-contractor as per section 18(2)(c)			
5A.	Less: Contractual transfers as per rule			
6A.	Taxable contractual transfer price as per Table A [Total of column (5) to be stated]			
7A.	Total tax payable as per Table A [Total of column 6(a) + 6(b) to be stated]			

TABLE A

Statement about deduction for labour, service and other like charges and computation of tax on taxable contractual transfer price u/s 18(3) read with rule 30(2)
[i.e. deduction and computation using the Table given in rule 30(2)]

Sl. No.	Nature of works contract [refer to rule 30(2)]	Contractual Transfer Price (intra-State) (Rs.)	% of deduction as per rule 30(2) after deduction, if any, u/s 18(2)(a) or/and 18(2)(c) (Rs.)	Taxable Contractual Transfer Price (Rs.)	Tax Payable on (5) (Rs.)		
					(a)	(b)	(c)
(1)	(2)	(3)	(4)	(5)	(6)		
					@ 4%	@ 13.5%	@%
	Total						

If space provided anywhere in the form is insufficient, additional rows as required in the same format may be inserted.