

**THE WEST BENGAL VALUE ADDED TAX RULES,2005  
FORM - 14D [ See sub rule (1) of rule 34]**

RETURN PERIOD (DD/MM/YYYY)

From :

REGISTRATION NUMBER 

To :

TRADE NAME

| <b>Part A</b>   |                                   |   |
|---|-----------------------------------|---|
| <b>Purchases of goods meant for direct use in business from dealers in West Bengal against tax invoices and determination of I.T.C.</b> |                                   |   |
|   | <b>Amount (Rs. )excluding VAT</b> | <b>I.T.C. CLAIMED Rs. (B)<br/>To be Rounded of to the Nearest<br/>Rupee</b> |
| 1. Purchase of goods exempt from tax  |                                   |   |
| 1a. Purchases of goods in NEGATIVE LIST appended to Sec. 22   |                                   |   |
| 2. Purchase of M.R.P. goods u/s 16(4)   |                                   |   |
| 3. Purchases of goods taxable at the rate of 1%   |                                   |   |
| 4. Purchases of goods taxable at the rate of 4%   |                                   |   |
| 5. Purchases of goods taxable at the rate of 12.5%  |                                   |   |
| 6. Purchases of goods taxable at the rate of  |                                   |   |
| 7. Purchases from dealers paying tax at compound rate   |                                   |   |
| 8. Purchases of capital goods taxable a the rate of 4%  |                                   |   |
| 8a. Purchases of capital goods taxable a the rate of 12.5%  |                                   |   |
| 8X. Adjustment, if any, in respect of I.T.C. shown in column B (+_)   |                                   |   |
| 9. Total Purchase from Registered Dealer  |                                   |   |
| 9a. Purchase from Unregistered Dealer   |                                   |   |
| 9b. Total Purchase from Registered & Unregistered Dealer  |                                   |   |
| <b>Purchases of goods in West Bengal on which purchase tax is payable u/s 11 or/and u/s 12.</b>   |                                   |   |
| 10. Purchases of raw jute<br>( Shipper of jute only will pay tax u/s 11 )   |                                   |   |
| 11. Purchases of goods taxable at the rate of 1%  |                                   |   |
| 12. Purchases of goods taxable at the rate of 4%  |                                   |   |
| 13. Purchases of goods taxable at the rate of 12.5 %  |                                   |   |
| 14. Purchases of goods taxable at the rate of   |                                   |   |
| <b>15. Total</b>  |                                   |   |

| PART AA<br>Import of goods from outside the State and purchase made from within the state v/s 5(3) of the CST Act, 1956<br>Type of import |                   |  |
|---|-------------------|--|
| 15A. Goods purchased within the meaning of section 3 of the central Sales Tax Act, 1956   |                   |  |
| 15B. Stock of goods transferred from other States   |                   |  |
| 15C. Goods purchased within the meaning of sub-section (3) of section 5 of the Central Sales Tax Act, 1956 from other States              |                   |  |
| 15D. Goods imported from outside India within the meaning of sub-section (2) of section 5 of the Central Sales Tax Act, 1956              |                   |  |
| PART B<br>Sales in the return period and calculation of output tax.   |                   |  |
| 16. Aggregate of sale price (excluding VAT)   |                   |  |
| 17. Sale price of goods, tax on which has been paid on M.R.P. u/s 16(4) at the time of purchase or on an earlier occasion [sec. 2(55)(a)] |                   |  |
| 18. Sales *return/rejection within six months from the date of sale [sec. 2(55)(b)]   |                   |  |
| 19. Turnover of sales (16-17-18)  |                   |  |
| Break-up of turnover of sales as arrived at item 19.  | Amount<br>Rs. (A) | Output Tax<br>Rs. (B)<br>To be Rounded of<br>to the Nearest<br>Rupee |
| 20. Sales exempt from tax u/s 21  |                   |  |
| 21. Sales within the meaning of section 3 of the C.ST Act, 1956   |                   |  |
| 22. Sales in the course of *export/import/last sale preceding export within the meaning Nil of section 5 of the C.ST Act. 1956            |                   |  |
| 23. Sales which are zero-rated u/s 21A(1)   |                   |  |
| 24. Sales through auctioneer or agent u/s 16(1)(c) read with rule 27(1)   |                   |  |
| 25. Other sales u/s 16(1)(c) read with rule(s)  |                   |  |
| 26. Sales of M.R.P. goods u/s 16(4) [Enclose Annexure A]  |                   |  |
| 27. Sales of goods (other than M.R.P. as in 26) taxable at the rate of 1%   |                   |  |
| 28. Sales of goods (other than M.R.P. as in 26) taxable at the rate of 4%   |                   |  |
| 29. Sales of goods (other than M.R.P. as in 26) taxable at the rate of 12.5%  |                   |  |
| 30. Sales of goods (other than M.R.P. as in 26) taxable at the rate of  |                   |  |
| 30a. Adjustment, if any, in respect of sales return   |                   |  |
| 30b. Adjustment, if any, in respect of output tax in column B (+_-)   |                   |  |
| <b>31. Output tax (26B + 27B + 28B + 29B + 30B + 30bB-30aB)</b>   |                   |  |

|  |                           |                               |
|--|---------------------------|-------------------------------|
| 32. Contractual transfer price (excluding VAT)   |                           |                               |
| 33. Deductions:  |                           |                               |
| (a) Contractual transfer price of tax free goods [Sec. 18(2)(a)]   |                           |                               |
| (b) Charges towards labour, service and other like charges [Sec. * 18(2)(b) read with rule 30(1)/Sec. 18(3) read with rule 30(2)] [Enclose Annexure D] |                           |                               |
| (c) Amounts paid to sub-contractors [Sec. 18(2)(c)]  |                           |                               |
| (d) #Other contractual transfer prices as prescribed in the rule(s) ..... [Sec. 18(2)(d)]  |                           |                               |
| <b>Total: (a+b+c+d)</b>  |                           |                               |
| 34. Taxable contractual transfer price (32-33)   |                           |                               |
| <b>Break-up of taxable contractual transfer price as arrived at item 34.</b>   | <b>Amount<br/>Rs. (A)</b> | <b>Output Tax<br/>Rs. (B)</b> |
| 35. Taxable contractual transfer price, taxable at the rate of 4%  |                           |                               |
| 36. Taxable contractual transfer price, taxable at the rate of 12.5%   |                           |                               |
| <b>37. Total</b>   |                           |                               |



**PART C**  
**Monthly calculation of output tax, input tax credit, net tax credit, net tax payable, interest, etc.**

|  | 1st month<br>Rs. | 2nd month<br>Rs. | 3rd month<br>Rs. |
|--|------------------|------------------|------------------|
| 38. (a) Output tax Month wise break-up of ( 15B + 31B + 37B )  |                  |                  |                  |
| (b) The amount of deferred output tax payable,if any,during the period [Only for dealers whose deferment u/s 118 has expired]  |                  |                  |                  |
| (c) Amount charged in *short/excess, if any  |                  |                  |                  |
| (d) Total Output Tax [38(a) ( +_ ) 38(b)]  |                  |                  |                  |
| (e) Out of 38(d), the amount of output tax that is to be deferred or remitted u/s 118 [where output tax is to be deferred or remitted u/s 118].                                  |                  |                  |                  |
| (f) Out of 38(d), the amount of output tax that is not to be deferred or remitted u/s 118  |                  |                  |                  |
| 39. (a) input tax credit B/F (Less refund claimed, if any)   |                  |                  |                  |
| (b) Input tax credit for the period Month wise break-up of 9 B   |                  |                  |                  |
| (c) Input tax credit on stock under rule 22  |                  |                  |                  |
| (d) Accumulated input tax credit available on expiry of deferment/tax holiday/remission,if any.  |                  |                  |                  |
| (e) Input tax credit claimed in *short/excess earlier [Sec. 22(17)]  |                  |                  |                  |
| (f) Reverse 'credit [enclose Annexure F]   |                  |                  |                  |
| (g) Net tax credit [39{ (a) + (b) + (c) +_ (d) - (e) }]  |                  |                  |                  |
| (h) Out of 39(g),the amount that is to be accumulated and carried forward u/s 2(8A), if any,until expiry of such period of * deferment/tax holiday/remission[Enclosed Annexure G |                  |                  |                  |
| (i) Out of 39(g),the amount to be claimed as refund u/s 22(8A)   |                  |                  |                  |
| (j) Out of 39(g),the amount foregone(i.e.25%) for claiming refund u/s 22(8A).[Enclosed Annexure G]   |                  |                  |                  |
| (k) Out of 39(g),the amount available for adjustment with output tax [39(g)-39(h)-39(i)-39(j)].  |                  |                  |                  |

|  |  |                    |  |
|--|--|--------------------|--|
| 40. (a) Net tax payable [38(c) - 39(f)] or   |  |                    |  |
| (b) Excess input tax credit [39(f) - 38(c)]  |  |                    |  |
| 41. (a) Out of 40(b), input tax credit/ rebate adjustable under Central Sales Tax Act, 1956            |  |                    |  |
| (b) Out of 40(b), input tax credit to be claimed as refund   |  |                    |  |
| (c) Out of 40(b), input tax credit to be carried forward'  |  |                    |  |
| 42. (a) Tax deducted at source   |  |                    |  |
| (b) Tax paid in appropriate Govt. Treasury, other than 42(a)   |  |                    |  |
| (c) Interest *payable/paid in excess [44(a)-44(b)/44(b)-44(a)]   |  |                    |  |
| 43. Actual tax payable [40(a) - 42(a) - 42(b) -42(c)] Negative amount amount will be the excess amount |  |                    |  |
| 44. (a) Interest payable, if any u/s 33  |  |                    |  |
| (b) Interest paid in appropriate Govt. Treasury  |  |                    |  |
| (c) Interest *payable/paid in excess [44(a)-44(b)/44(b)-44(a)]   |  |                    |  |
| 44A. Late Fees Payable (For Extended period set payable value to 0 (zero))                             |  | 44B Late Fees paid |  |



| 46. Sale of three main taxable commodities (in terms of sale value) during the return period |                       |                 |              |
|--|-----------------------|-----------------|--------------|
|  | Name Of the Commodity | Rate of Tax (%) | Amount (Rs.) |
| (i)  |                       |                 |              |
| (ii)   |                       |                 |              |
| (iii)  |                       |                 |              |



**47. Information on issue and receipt of tax invoices**

|                     | Tax invoices issued |                 | Tax invoices received for purchases from W.B. and on which ITC has been claimed. |                          |                          |
|---------------------|---------------------|-----------------|--|--------------------------|--------------------------|
| Tax Period (YYYYMM) | From (Serial No.)   | To (Serial No.) | From (No. of sellers)  | Total number of invoices | Amount of purchase (Rs.) |
|                     |                     |                 |  |                          |                          |
|                     |                     |                 |  |                          |                          |
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| <b>Total</b>        |                     |                 |  |                          |                          |



**ANNEXURE-A**  
**Annexure to return to be submitted by a registered dealer who opts to pay tax on Maximum Retail Price (MRP) as per the provision of sub-section (4) of section 16.**

From : REGISTRATION NUMBER 

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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To :

**Name of the Dealer**

**Trade name if any**

**Address of the principal place of business**

| Name of goods on which tax is payable on MRP | Aggregate of MRP (inclusive of tax) | Aggregate of MRP (excluding tax) | Rate of tax % | Amount of tax paid or payable |
|--|-------------------------------------|----------------------------------|---------------|-------------------------------|
|  |                                     |                                  |               |                               |
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|  |                                     |                                  |               |                               |

**Total Tax Payable/ Paid**

**ANNEXURE-B**  
[ Annexure to return to be filled in by all registered dealers]

From : REGISTRATION NUMBER 

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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To :

|   |
|---|
| <b>PART III</b><br>Details of sales effected by dealer in excess of rupees fifty thousand to unregistered dealers within West Bengal during return period |
| <b>Annexure - B Part I should be filled up in Separate Downloaded JAR file named VAT14Annexure.jar</b>  |

**ANNEXURE-F**  
Annexure to return to be filled where input tax credit is to be reversed.

From : REGISTRATION NUMBER 

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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To :

Method adopted for Calculation of Reverse Credit (Indicate which method has been adopted) :  
Please tick :

\*Self-Accounting (i.e. ascertainable from the books of accounts)  Formula as given in rule 23(4)

| Calculation of Reverse Credit using formula as given in rule 23(4) |  |           |              |           |              |           |              |
|--|--|-----------|--------------|-----------|--------------|-----------|--------------|
|  |  | 1st Month |              | 2nd Month |              | 3rd Month |              |
|  |  | Amt. (Rs) | ITC Received | Amt. (Rs) | ITC Received | Amt. (Rs) | ITC Received |
| I  | Stock Transfer to agent or branch or H.O. outside the state                                      |           |              |           |              |           |              |
| II   | Goods used for manufacturing goods as specified in Schedule A for the purpose other than export. |           |              |           |              |           |              |
| III  | Goods lost or damaged.   |           |              |           |              |           |              |
| IV   | Goods returned to supplier.  |           |              |           |              |           |              |
| V  | Goods distributed as samples.  |           |              |           |              |           |              |
| VI   | Goods given away free of cost to the customers   |           |              |           |              |           |              |
| VII  | Others   |           |              |           |              |           |              |
| <b>Total</b>   |  |           |              |           |              |           |              |

**Statement in lieu of Annexure F**  
**[Reverse credit made under self accounting method]**

From : REGISTRATION NUMBER 

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To :

|            |  | 1st Month |              | 2nd Month |              | 3rd Month |              |
|------------|--|-----------|--------------|-----------|--------------|-----------|--------------|
|            |  | Amt. (Rs) | ITC Received | Amt. (Rs) | ITC Received | Amt. (Rs) | ITC Received |
| <b>I</b>   | Stock Transfer to agent or branch or H.O. outside the state                                      |           |              |           |              |           |              |
| <b>II</b>  | Goods used for manufacturing goods as specified in Schedule A for the purpose other than export. |           |              |           |              |           |              |
| <b>III</b> | Goods lost or damaged.   |           |              |           |              |           |              |
| <b>IV</b>  | Goods returned to supplier.  |           |              |           |              |           |              |
| <b>V</b>   | Goods distributed as samples.  |           |              |           |              |           |              |
| <b>VI</b>  | Goods given away free of cost to the customers   |           |              |           |              |           |              |
| <b>VII</b> | Others   |           |              |           |              |           |              |
|            | <b>Total</b>   |           |              |           |              |           |              |

I declare that the information given in this return is correct and complete.

Date(dd/mm/yyyy)

Signature .....





**Section 2**

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**Purchase of goods for direct use in business not exceeding rupees fifty thousand during the return period**

**Total Purchase of goods for direct use in business -**

|   |  |
|---|--|
| <b>(i) from registered dealers within West Bengal</b>               |  |
| <b>(ii) from unregistered dealers or persons within West Bengal</b> |  |

**VAT REGISTRATION NUMBER**

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**PERIOD**

From Date

To Date

**ANNEXURE-B-PART II**

(Details of sales of goods to registered dealers within West Bengal in excess of rupees fifty thousand from during the return period)

Section 1 -----

| Name of the dealer from whom goods were purchased | Full postal address | Registration certificate No., if any (11 digit) | Total purchase during the period (inclusive of tax) (Rs.) | Major group of commodity | No of tax invoice, Invoice, bill, cash, memo. received | Total tax Involved |
|---|---------------------|---|---|--------------------------|--|--------------------|
|   |                     |   |   |                          |  |                    |
|   |                     |   |   |                          |  |                    |
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|   |                     |   |   |                          |  |                    |
|   |                     |   |   |                          |  |                    |
|   |                     |   |   | <b>Total</b>             |  |                    |

Section 2 -----

**Sales during the period not exceeding rupees fifty thousand to registered dealers within West Bengal**

|   |  |
|---|--|
| Turnover of sale during the period not exceeding rupees fifty thousand to registered dealers within West Bengal |  |
|---|--|





**VAT REGISTRATION NUMBER**

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**PERIOD**

From Date

To Date

**ANNEXURE-B PART IV**

**Aggregate amount of goods despatched outside State of West Bengal otherwise than by way of sale andl aggregate amount of goods despatched within West Bengal otherwise than by way of sale**

|   |  |
|---|--|
| Amount of goods despatched outside the State of West Bengal otherwise than by way of sale |  |
|---|--|

|   |  |
|---|--|
| Amount of goods despatched within West Bengal otherwise than by way of sale |  |
|---|--|

**Annexure D Part I**  
**[Deduction for labour , service and other like charges u/s 18(2)(b) read with rule 30(1)]**

From :

REGISTRATION NUMBER

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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To :

|   | 1st month | 2nd month | 3rd month |
|---|-----------|-----------|-----------|
| <b>CONTRACTUAL TRANSFER PRICE [CTP] involved</b>  |           |           |           |
| <b>Deduction :-</b>                               |           |           |           |
| (a) CTP of tax-free goods [sec. 18(2)(a)]         |           |           |           |
| (b) Payment to sub-contractor [sec 18(2)(c)]      |           |           |           |
| (c) Other CTP [sec. 18(2)(d) read with rule.....] |           |           |           |

| <b>Related deduction for 33(b)</b>  |  |  |  |
|---|--|--|--|
| Labour charges for execution of works   |  |  |  |
| Charges for planning designing and architect fees   |  |  |  |
| Charges for obtaining on hire or otherwise machinery and tools for execution of works contract                            |  |  |  |
| Cost of consumable , like water etc.  |  |  |  |
| Cost of establishment and similar expenses of the contractor to the extent it is related to supply of labour and services |  |  |  |
| Profit earned by the contractor to the extent it is related to supply of labour and services                              |  |  |  |
| Total<br>Deduction for 33(b)  |  |  |  |

|   |  |  |  |
|---|--|--|--|
| <b>Taxable contractual transfer price taxable @ 4%</b>    |  |  |  |
| <b>Taxable contractual transfer price taxable @ 12.5%</b> |  |  |  |

Date :

**Signature of the Dealer**  
**Status**



**Annexure Sales Return**

Annexure to return to be filled where deduction is claimed in temr of sub-clause (b) of course (55) of section 2  
 [Statement of intra-state sales return/rejection within W.B as shown serial no. 18 of Form 14]

**VAT REGISTRATION NUMBER**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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**PERIOD**

From Date

To Date

| Nature of intra-state sale within W.B | Aggregate of sales price(Rs)<br>(1) | Amount of sales Return/Rejection(Rs)<br>(2) | Net sales Turnover(Rs)<br>(3)=(1)-(2) | Amount of sales Return/Rejection(Rs)<br>(4) |
|---------------------------------------|-------------------------------------|---|---------------------------------------|---|
| (i) Exemp sales u/s 21                |                                     |   |                                       |   |
| (ii) Zero-rate sales u/s 21A          |                                     |   |                                       |   |
| (iii) Sales taxable @1%               |                                     |   |                                       |   |
| (iv) Sales taxable @4%                |                                     |   |                                       |   |
| (v) Sales taxable @12%                |                                     |   |                                       |   |
| (vi) sales on MRP goods us 16(4)      |                                     |   |                                       |   |
| (vii) Sales taxable @..%              |                                     |   |                                       |   |
| (viii) Other sales...<br>(specify)    |                                     |   |                                       |   |
|                                       |                                     |   |                                       |   |
| <b>Total</b>                          |                                     |   |                                       |   |



**Annexure TDS**

**Annexure to return to be filled where deduction is claimed in temr of sub-clause (b) of course (55) of section 2  
[Statement of intra-state sales return/rejection within W.B as shown serial no. 18 of Form 14]**

**VAT REGISTRATION NUMBER**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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**PERIOD**

From Date 01/01/2010  
To Date 01/03/2010

| SI No. | Name of the contractee by whom deduction u/s 40 has been made | Full postal address | Total amount of payment received during the period (Rs) | Total amount of tax deduction under section 40 during the period (Rs) | Whether Form 18 has been received in full or not |
|--------|---|---------------------|---|---|--|
|        |   |                     |   |   | <input type="checkbox"/>                         |
|        |   |                     |   |   | <input type="checkbox"/>                         |
|        |   |                     |   |   | <input type="checkbox"/>                         |
|        |   |                     |   |   | <input type="checkbox"/>                         |
|        |   |                     |   |   | <input type="checkbox"/>                         |
|        |   |                     |   |   | <input type="checkbox"/>                         |
|        |   |                     |   |   | <input type="checkbox"/>                         |
|        |   |                     |   |   | <input type="checkbox"/>                         |
|        |   |                     |   |   | <input type="checkbox"/>                         |
|        |   |                     |   |   | <input type="checkbox"/>                         |

[Annexure to return to be filled in by all registered dealers]

**ANNEXURE-G**

[Annexure to return to be filled in by dealers enjoying deferment/exemption/remission]

**VAT REGISTRATION NUMBER**

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

**PERIOD**

From Date 01/01/2010

To Date 01/03/2010

|  | Deferment<br>underSection 118(1)<br>(a)(RS.) | Exemption<br>underSection 118(1)<br>(b)(RS.) | Remmission<br>undeSection 118(1)<br>(C)(RS.) |
|--|--|--|--|
| i)Turn Over of Sales   |  |  |  |
| ii)*100% of net tax i.e output tax to be deffered/exemption/remitted during the period |  |  |  |
| iii)*Total output tax deferred till the end of the return period                       |  |  |  |
| iv)Balance of input tax credit or rebate as B/F at the begining of the period          |  |  |  |
| v)Input tax credit or rebate for the period  |  |  |  |
| vi)Input tax credit or rebate reversed *qr/and enjhoyed during the period              |  |  |  |
| vii)Input tax credit or rebate claimed as refund u/s 22(8A)                            |  |  |  |
| viii)Total input tax credit/rebate accumulated till the end of the return period       |  |  |  |

### Notes

1. "I.I.C." means input tax credit or input tax rebate
2. "M.R.P." means maximum retail price
3. In item 2, state the amount of purchase of taxable goods on which tax, in accordance with the provisions of section 16(4), has been paid on M.R.P. at the time of purchase or on an earlier occasion.
4. LTC. on capital goods is available in one installment only.
5. In items 1 to 9, amount of purchases is to be given exclusive of tax where LTC. is admissible. In case of purchases where no LTC. is admissible, amount is to be given inclusive of tax e.g. items 10 to 15.
6. In items 25A, aggregate amount is to be given, and a statement showing break-up of sales under each rule is to be enclosed.
7. The item 26 is for the manufacturers and importers only who are paying tax on M.R.P. u/s 16(4). In item 26B, tax as calculated on M.R.P., and shown in Annexure A, is to be given. Also refer to Notification No. 1373 dated 10th August, 2006.
8. #In item 33(d), aggregate amount is to be given, and a statement showing break-up of C.TP. under each rule is to be enclosed.
9. Since net tax is payable for a tax period (i.e. monthly), output tax, net tax credit, tax paid, interest etc. in items 38 to 44 are to be shown for each tax period, and amount of LTC. to be carried forward as arrived at item 41(c) in the 1st month shall be shown as LT.C. brought forward in the 2nd month and so on.
10. \*\*Direct use in business means (i) in case of a manufacturer; raw materials, consumable stores, packing materials and capital goods required for the purpose of manufacturing goods, (ii) in case of a reseller; the goods he resells together with the packing materials and capital goods required to keep the goods in a saleable condition or to effect the sale properly in W.B.; and (iii) in case of a work contractor; the goods to be used in execution of works contract and capital goods required for execution of works contract. [Refer to section 2(5)(a), section 2(6), section 22.]
- 10a. If there is difference between the amount of tax on actual computation as shown in 3B, 4B, 5B, 6B, 8B and 8aB and the amount of ITC claimed, the amount of difference may be shown in 8XB.
- 10b. If there is difference between the amount of tax on actual computation as shown in 26B, 27B, 28B, 29B and 30B and the amount of output tax payable, the amount of difference may be shown in 30aB.
11. ## See rule 34(3) for person who can sign the return
112. \*Strike out whichever is not applicable.
13. Annexures to be enclosed: Annexure A for item 26. Annexure D for item 33(b) and Annexure F for item 39(e).