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

TRADE NAME

REGISTRATION NUMBER

RETURN PERIOD (DD/MM/YYYY)

From:

To:

Par Purchases of goods meant for direct use in business of determinati	from dealers in West Beng	al against tax invoices and
	Amount (Rs.)excluding VAT	I.T.C. CLAIMED Rs. (B) To be Rounded of to the Nearest Rupee
1. Purchase of goods exempt from tax		
1a. Purchases of goods in NEGATIVE LIST appended to Sec. 22		1
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%		The state of the s
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 (+_)	Jahrahaman (1979), chilanain a mananaman (1971), chilanain and chilanain (1971), chi	
9.Total Purchase from Registered Dealer		
9a. Purchase from Unregistered Dealer		
9b.Total Purchase from Registered & Unregistered Dealer		
Purchases of goods in West Bengal on which	purchase tax is payable ul	s 11 or/and uls 12.
10. Purchases of raw jute (Shipper of jute only will pay tax u/s 11)	And a second	
11.Purchases of goods taxable at the rate of 1%		
12.Purchases of goods taxable at the rate of 4%		- Control of the Cont
13.Purchases of goods taxable at the rate of 12.5 %		I de la constant de l
14.Purchases of goods taxable at the rate of		
15.Total		

PART AA Import of goods from outside the State and purchasemade from within the state Type of import	e v/s 5(3) of t	ne CSTACT, 1956
ISA. Goods purchased within the meaning of section 3 of the central Sales Tax Act, 1956	CALLES OF THE STATE OF THE STAT	THE RESERVE OF THE PARTY OF THE
ISB. Stock of goods transferred from other States		
ISC. Goods purchased within the meaning of sub-section (3) of section 5 of the Central Sales Tax Act, 1956 from other States	The same of the sa	
15D. Goods imported from outside India within the meaning of sub-section (2) of section 5 of the Central Sales Tax Act, 1956	The Control of the Co	
PART B Sales in the return period and calculation of output to	ax.	
16. Aggregate of sale price (excluding VAT)	A A A A A A A A A A A A A A A A A A A	
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)]	The second secon	
18. Sales *return/rejection within six months from the date of sale [sec. 2(55)(b)]	The second secon	
19. Turnover of sales (16-17-18)	TO THE PARTY OF TH	
Break-up of turnover of sales as arrived at item 19.	Amount Rs. (A)	Output Tax Rs. (B) To be Rounded of to the Nearest Rupee
20. Sales exempt from tax u/s 21		
21. Sales within the meaning of section 3 of the C.ST Act, 1956	THE RESIDENCE OF THE PROPERTY	
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]	The state of the s	
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	(V) (-1) (-1) (-1) (-1) (-1) (-1) (-1) (-1	#
30b Adjustment, if any, in respect of output tax in column B (+_)		
31.Output tax (26B + 27B + 28B + 29B + 30B + 30bB-30aB)		

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)		
Total: (a+b+c+d)		
34. Taxable contractual transfer price (32-33)		
Break-up of taxable contractual transfer price as arrived at item 34.	Amount Rs. (A)	Output Tax Rs. (B)
35. Taxable contractual transfer price, taxable at the rate of 4%		
36. Taxable contractual transfer price, taxable at the rate of 12.5%		
37. Total		
L		

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Monthly calculation of output tax, input tax credit, net tax credit, net tax payable, interest, etc. 1st month 2nd month 3rd month								
		2nd month Rs.	3rd month Rs.					
3. (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								
. (a) input tax credit B/F (Less refund claimed, if any)			THE STREET OF THE STREET STREET, STREE					
(b) Input tax credit for the period Month wise break-up of 9 B								
(c) Input tax credit on stock under rule 22			THE STATE OF THE S					
(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]		The state of the s						
(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)		A CONTRACTOR OF THE CONTRACTOR						
(j) Out of 39(g),the amount foregone(i.e.25%) for daiming 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)].			AN A ADMINISTRAÇÃO DE COMPANIO DE COMP DESCRIPCIO DE COMPANIO DE					

40. (a) Net tax payable [38(c) - 39(f)] or					
(b) Excess input tax credit [39(f) - 38(c)]	I			A STATE OF THE PARTY OF THE PAR	
41. (a) Out of 40(b), input tax creditlrebate adjust Sales Tax Act, 1956	stable under Central				
(b) Out of 40(b), input tax credit to be cl	laimed as refund				
(c) Out of 40(b), input tax credit to be ca	arried forward'				
42. (a) Tax deducted at source					
(b) Tax paid in appropriate Govt. Treasur 42(a)	ry, other than				and the state of t
(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 amount will be the excess amount	2(c)] Negative amount				
44. (a) Interest payable, if any u/s 33					
(b) Interest paid in appropriate Govt. Tre	easury				
(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	1		

Date (DD/MM /YYYY)	Challan No.	Bank Name	Branch Name	Treasury Name	Period (YYYYMM)	Tax Paid(Rs)	Interest Paid	Late fee
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	The state of the s							
	And the state of t		7.30.078.318.31.308.078. 418 .418.418.418.418.418.418.418.418.418.418				1000	
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O. Section Control of								

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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)								

7. Inform	ation on issu	e and receip	t of tax invoices					
	Tax invoid	ces issued	Tax invoices received for purchases from W.B. and on which I has been claimed.					
Tax Period (YYYYMM)	From (Serial No.)	To (Serial No.)	From (No. of sellers)	Total number of invoices	Amount of purchase (Rs.)			
					3			
		2 Temperature Commission Commissi	*	Total				

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:	REGIS [*]	TRATION NUMBER						
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				
				province of the second				

Total Tax Payable/ Paid

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	ANNEXURE-B
	[Annexure to return to be filled in by all registered dealers]
From:	REGISTRATION NUMBER
To:	
	PART III
	PART III Details of sales effected by dealer in excess of rupees fifty thousand to unregistered dealers within West Bengal during return period
Anne	Details of sales effected by dealer in excess of rupees fifty thousand to unregistered dealers within West Bengal during return period
Anne	Details of sales effected by dealer in excess of rupees fifty thousand to
Anne	Details of sales effected by dealer in excess of rupees fifty thousand to unregistered dealers within West Bengal during return period exure - B Part I should be filled up in Separate Downloaded JAR file named
Anne	Details of sales effected by dealer in excess of rupees fifty thousand to unregistered dealers within West Bengal during return period exure - B Part I should be filled up in Separate Downloaded JAR file named
Anne	Details of sales effected by dealer in excess of rupees fifty thousand to unregistered dealers within West Bengal during return period exure - B Part I should be filled up in Separate Downloaded JAR file named
Anne	Details of sales effected by dealer in excess of rupees fifty thousand to unregistered dealers within West Bengal during return period exure - B Part I should be filled up in Separate Downloaded JAR file named
	Details of sales effected by dealer in excess of rupees fifty thousand to unregistered dealers within West Bengal during return period exure - B Part I should be filled up in Separate Downloaded JAR file named VAT14Annexure.jar
	Details of sales effected by dealer in excess of rupees fifty thousand to unregistered dealers within West Bengal during return period exure - B Part I should be filled up in Separate Downloaded JAR file named VAT14Annexure.jar
	Details of sales effected by dealer in excess of rupees fifty thousand to unregistered dealers within West Bengal during return period exure - B Part I should be filled up in Separate Downloaded JAR file named VAT14Annexure.jar
	Details of sales effected by dealer in excess of rupees fifty thousand to unregistered dealers within West Bengal during return period exure - B Part I should be filled up in Separate Downloaded JAR file named VAT14Annexure.jar

	Annexure to return to be fi	ANNEXUR		dit is to	be reversed	i.	
From	: REGIS	TRATION N	JMBER [The state of the s	
Го :							
Meth Pleas	ood adopted for Calculation of Reverse Cr se tick :	edit (Indica	ite which me	ethod ha	as been ado	pted):	
	f-Accounting (i.e. ascertainable from pooks of accounts)	Ğ	Formu	ıla as giv	ven in rule 2	23(4)	0
Calc	ulation of Reverse Credit using formula a		ule 23(4)	2nd	Month	3rd	l Month
		Amt. (Rs)	ITC Received	Amt. (Rs)	ITC Received	Amt. (Rs)	ITC Receive
I	Stock Transfer to agent or branch or H.O. outside the state						
		,					

		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						
11	Goods used for manufacturing goods as specified in Schedule A for the purpose other then export.						
Ш	Goods lost or damaged.	78 MAN A 48 MA 2 MA		***************************************	A ANALYSIA ON LANGUAGE BY THE PRINT BANK		
IV	Goods returned to supplier.	200		Section California			
٧	Goods distributed as samples.						
VI	Goods given away free of cost to the customers						
VII	Others	ACCORDINATION AND ADDRESS OF THE PARTY OF TH					

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om :		REGISTRA	ATION NUMBER		10000		
OIII .		REGISTRA	THON NOMBEN				
) i							
		1st l	Month	2nd	Month	3rd	Month
100000000000000000000000000000000000000		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 then export.						
ш	Goods lost or damaged.		1				
	Goods returned to supplier.						
	Goods distributed as samples.					A 150 SE 1	
VI	Goods given away free of cost to the customers						
VII	Others						
	Total						
	I declare that the information (given in th			complete.		

			*		e-	-Gov ver
AT REGISTRATION	ON NUMBER			PERIOD		
				From Date		
<u></u>	<u> </u>	Charles and April 2 Accessed		To Date		
				To bace		
		ANNE	KURE-B-PART I			
(Details of purc	nase of goods, fo	or direct use in busin	ess, effected by de	ealer in excess of	rupees fifty the	usand froi
	registered or u	nregistered dealers	within West Benga	al during the retu	rn period)	
ection 1						
Nasme 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
					*	
Annual Control of the						

Section 2	
Purchase of goods for direct use in business not exceeding rupees fifty the	ousand during the return period
Total Purchase of goods for direct use in business -	
(i) from registered dealers within West Bengal	
(ii) from unregistered dealers or persons within West Bengal	1

			18		e	e-Gov ver 3
/AT REGISTRATI	ON NUMBER			PERIOD		
		Parameter Parame		From Date		
		and the state of t		To Date		
Particular of the Control of the Con	The state of the s	ANNE	(URE-B-PART II			**************************************
(Details of sales of	of goods to regis	tered dealers within			fty thousand fro	om during th
A						
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
						NAME AND ADDRESS OF THE PARTY O
				To the state of th		
		MANAGEMENT OF THE PARTY OF THE		AMERICAN AND AND AND AND AND AND AND AND AND A		
				Total		Barrier of the Part of the Par
		The second secon		1		A CONTROL OF THE PROPERTY OF THE PARTY OF TH
ection 2						
ales during the p	eriod not exceed	ling rupees fifty tho	usand to registere	d dealers within \	Vest Bengal	
Turnover of	f sale during the	period not exceedin	a viinaan fiffi.			

VAT DECICTDATION	I BULLANTO				e-Gov ver 3.
VAT REGISTRATION	NUMBER		PERIOD		
			From Date		
			To Date		
*					
		INEXURE-B-PART I	70.77		
(Details of sales of goo	ods to unregistered deale from	rs ore persons within \ during the return per	West Bengal in exc iod)	cess of rupees f	ifty thousand
Name of the dealer from whom goods were purchased	Full postal address	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
		A PARTICULAR DE LA CONTRACTOR DE LA CONT			TOTAL COLUMN TO THE PROPERTY OF THE PROPERTY O
		***************************************			ACCESSES OF THE PARTY OF THE PA
		A THE CONTRACT OF THE CONTRACT			
		Parameter and the Management of the Control of the	Total		ONEMAN AND RESIDENCE AND RESID
700		A (A) (A) (A) (A) (A) (A) (A) (A) (A) (A			OCCUPATION STREET, STR
ection 2					
					17
ales during the period	not exceeding rupees fift	y thousand to unregist	tered dealers or po	ersons within W	est Bengal

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ALL DECOMPATION NUMBER	PERIOD
AT REGISTRATION NUMBER	
	From Date
	To Date
ANNEXUE	F-B PART IV
	E-B PART IV West Bengal otherwise than by way of sale andl aggregal
	E-B PART IV West Bengal otherwise than by way of sale andl aggregal est Bengal otherwise than by way of sale
	West Bengal otherwise than by way of sale andl aggregatest Bengal otherwise than by way of sale
Aggregate amount of goods despatched outside State of amount of goods despatched within W	West Bengal otherwise than by way of sale andl aggregatest Bengal otherwise than by way of sale otherwise than by way of sale otherwise than by way of sale
Aggregate amount of goods despatched outside State of amount of goods despatched within W Amount of goods despatched outside the State of West Bengal of	West Bengal otherwise than by way of sale andl aggregatest Bengal otherwise than by way of sale otherwise than by way of sale otherwise than by way of sale
Aggregate amount of goods despatched outside State of amount of goods despatched within W Amount of goods despatched outside the State of West Bengal of	West Bengal otherwise than by way of sale andl aggregatest Bengal otherwise than by way of sale otherwise than by way of sale otherwise than by way of sale
Aggregate amount of goods despatched outside State of amount of goods despatched within W Amount of goods despatched outside the State of West Bengal of	West Bengal otherwise than by way of sale andl aggregatest Bengal otherwise than by way of sale otherwise than by way of sale otherwise than by way of sale
Aggregate amount of goods despatched outside State of amount of goods despatched within W Amount of goods despatched outside the State of West Bengal of	West Bengal otherwise than by way of sale andl aggregatest Bengal otherwise than by way of sale otherwise than by way of sale otherwise than by way of sale

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From: REGISTRATION N	UMBER	do and the second		
Го :	1.5	The state of the s		THE STATE OF THE S
		1st month	2nd month	3rd month
CONTRACTUAL TRANSFER PRICE [CTP] involved				
Deduction :-				
(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]				
Related deduction for 33(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		MANAGEMENT CONTROL OF THE PROPERTY OF THE PROP		
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 Deduction for 33(b)				
			E CONTRACTOR CONTRACTO	
Taxable contractual transfer price taxable @ 4%				
Taxable contractual transfer price taxable @ 12.5%				
		Į L		
Date: Signature	of the I	Dealer		
		Status		

ANNEXURE-D Part II

Annexure to return to be filled in by a works contractor who is unable to ascertain the amount of deduction for labour, service and other like charges.

From :	REGISTRATION NUMBER
To:	
Name of the Dealer	Trade name if any
Address of the principal place of business	

SI. No.	Nature of works contract [rule 30(2)]	Contractual Transfer Price(CTP)	Deduction, if any, u/s 18(2)) (a) for tax-free goods	Deduction, if any, u/s 18(2))(c) and/ or 18(2)(d) for payment to subcontractor and/or other CTP	u/s 18(2)(b) as per rule 30(2), after	Taxable CTP	Tax pa	yable on
							4%	12.5%
		77						
		***************************************				- 0.00000000000000000000000000000000000		
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			Section of the sectio					
			The state of the s				A CONTRACTOR OF THE PARTY OF TH	
	TENTOTE PROPERTY AND							
		And the second s						
	Total			0.0 0.00200				- Property Company

Annexure Sales Return

Annexure to return to be filled where deduction is claimed in term 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	PERIOD
	From Date
	To Date

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

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	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)	Wheather Form 18 has been received in full or not
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					* (10%)

[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 underSection 118(1) (a)(RS.)	Exemption underSection 118(1) (b)(RS.)	Remmition undeSection 118(1) (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 rice
- 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 ete. in items 38 to 44 are .to be shown for each ta.x 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 m'onth. 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 reseHer; 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).