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

TRADE NAME

REGISTRATION NUMBER

RETURN PERIOD (DD/MM/YYYY)

From:

To:

Part A Purchases of goods meant for direct use in business from dealers in West Bengal against tax invoices and determination of I.T.C.							
	Amount (Rs. )excluding VAT	I.T.C. CLAIMED Rs. (B) To be Rounded of to the Neares Rupee					
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)	The state of the s	AND THE RESIDENCE OF THE PARTY					
3.Purchases of goods taxable at the rate of 1%							
4.Purchases of goods taxable at the rate of 4%	Constitution of the Consti	The state of the s					
5.Purchases of goods taxable at the rate of 12.5%							
6.Purchases of goods taxable at the rate of		A CONTRACTOR OF THE PROPERTY O					
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%		A second control of the second control of th					
8X. Adjustment, if any, in respect of I.T.C. shown in column B (+_)		A PARTICULAR PROPERTY OF THE PARTICULAR PROPERTY					
9.Total Purchase from Registered Dealer		The second secon					
9a. Purchase from Unregistered Dealer	CONTRACTOR OF THE PARTY OF THE						
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 )							
11.Purchases of goods taxable at the rate of 1%	THE RESIDENCE OF THE PROPERTY	A CONTRACT TO THE PROPERTY OF					
12.Purchases of goods taxable at the rate of 4%	The state of the s						
13.Purchases of goods taxable at the rate of 12.5 %	-						
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 state of the s
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) (A) (A) (A) (A) (A) (A) (A) (A) (A) (A	#
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		

PART C Monthly calculation of output tax, input tax credit, net t	ax credit. net ta	x navable inter	est etc
	1st month Rs.	2nd month Rs.	3rd month
38. (a) Output tax Month wise break-up of ( 15B + 31B + 37B )			
(b) Amount charged in *short/excess, if any			
(c) Total Output Tax [38(a) ( +_ ) 38(b)]		Į.	Account (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)
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 $\ensuremath{\text{B}}$			
(c) Input tax credit on stock under rule 22		MANUSCRIPTOR CONTROL OF CONTROL O	
(d) Input tax credit claimed in *short/excess earlier [Sec. 22(17)]			
(e) Reverse 'credit [enclose Annexure F]			
(f) Net tax credit [39{ (a) + (b) + (c) +_ (d) - (e) }]			
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 creditlrebate adjustable under Central Gales Tax Act, 1956	MANUAL TO SECOND STATE OF THE SECOND STATE OF		
(b) Out of 40(b), input tax credit to be claimed as refund		1000	
(c) Out of 40(b), input tax credit to be carried forward	Alleria de Alba		
2. (a) Tax deducted at source	A CONTRACTOR OF THE PARTY OF TH	ACCOUNTS OF THE PARTY OF THE PA	
(b) Tax paid in appropriate Govt. Treasury, other than 42(a)			
(c) Tax paid in excess in earlier period, now adjusted [Rule 40(2A)]			
3. Actual tax payable [40(a) - 42(a) - 42(b) -42(c)] Negative amount imount will be the excess amount			
4. (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

Challan No.	Bank Name	Branch Name	Treasury Name	Period (YYYYMM)	Tax Paid(Rs)	Interest Paid	Late fee
				***			
					1		
TO (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)			t to the second		**************************************		
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		AND THE RESIDENCE OF THE PARTY		Maria de la companya			
		Walt What here is you can consider the constant of the constan					
	Challan No.	Challan No.  Bank Name  I I I I I I I I I I I I I I I I I I I	Challan No. Bank Name Branch Name	Challan No. Bank Name Branch Name Treasury Name			

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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)							

# 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) (Serial No.) To (Serial No.) (No. of sellers) Total number of invoices (Rs.) Total

om :	REGIS'	TRATION NUMBER		
1		-		
ame 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
			THE RESIDENCE OF THE PROPERTY	

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  Details of sales effected by dealer in excess of rupees fifty thousand to unregistered dealers within West Bengal during return period
A	Details of sales effected by dealer in excess of rupees fifty thousand to
A	Details of sales effected by dealer in excess of rupees fifty thousand to unregistered dealers within West Bengal during return period  nnexure - B Part I should be filled up in Separate Downloaded JAR file named
A	Details of sales effected by dealer in excess of rupees fifty thousand to unregistered dealers within West Bengal during return period  nnexure - B Part I should be filled up in Separate Downloaded JAR file named
A	Details of sales effected by dealer in excess of rupees fifty thousand to unregistered dealers within West Bengal during return period  nnexure - 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 nnexure - 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  nnexure - B Part I should be filled up in Separate Downloaded JAR file named

	Annexure to return to be fille	ANNEXUE d where		edit is to	be reversed	i.	
rom :	REGISTF	RATION N	UMBER [		11 11 12 12 12 12 12 12 12 12 12 12 12 1		
o :							
leas Self	od adopted for Calculation of Reverse Cred te tick : -Accounting (i.e. ascertainable from	dit (Indica			as been ado <sub>l</sub> ven in rule 2		
ne b	ooks of accounts)	Q	Formu	iia as gi	ven in ruie 2	3(4)	0
alcı	ulation of Reverse Credit using formula as	aiven in r	ule 23(4)				Contraction of the Contraction o
Calcu	alation of Reverse Credit using formula as	-	ule 23(4) Month	<b>2</b> nd	Month	3rd	I Month
Calcu	alation of Reverse Credit using formula as	-		2nd Amt. (Rs)	Month ITC Received	3rd Amt. (Rs)	I Month  ITC  Receive
I	Ilation of Reverse Credit using formula as  Stock Transfer to agent or branch or H.O. outside the state	1st Amt.	Month ITC	Amt.	ITC	Amt.	ITC
	Stock Transfer to agent or branch or H.O.	1st Amt.	Month ITC	Amt.	ITC	Amt.	ITC
I	Stock Transfer to agent or branch or H.O. outside the state  Goods used for manufacturing goods as specified in Schedule A for the purpose	1st Amt.	Month ITC	Amt.	ITC	Amt.	ITC
I	Stock Transfer to agent or branch or H.O. outside the state Goods used for manufacturing goods as specified in Schedule A for the purpose other then export.	1st Amt.	Month ITC	Amt.	ITC	Amt.	ITC
I	Stock Transfer to agent or branch or H.O. outside the state Goods used for manufacturing goods as specified in Schedule A for the purpose other then export. Goods lost or damaged. Goods returned to	1st Amt.	Month ITC	Amt.	ITC	Amt.	ITC

Total

VII Others

rom :		DECISTO	ATION NUMBER				
IOIII .		REGISTRA	TION NOMBEN				
°o :							
			and the same of th				
			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 then export.						
Ш	Goods lost or damaged.		y.				
IV	Goods returned to supplier.					MILES 100 100 100 100 100 100 100 100 100 10	
V	Goods distributed as samples.						
VI	Goods given away free of cost to the customers					***************************************	
VII	Others						
	Total						
WARRIED TO STREET							
	I declare that the information	given in th	nis return is co	rrect and	l complete.		
n-: :	dd (man (man )		Ci				
Date(	dd/mm/yyyy)		Signatu	ire			

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AT REGISTRATIO	ON NUMBER			PERIOD		
111111111111111111111111111111111111111		10-10-10-10-10-10-10-10-10-10-10-10-10-1		From Date		
		The state of the s		To Date		
		ANNE	XURE-B-PART I			
(Details of purch	nase of goods, fo	or direct use in busin	ess, effected by de	ealer in excess of	rupees fifty the	usand fro
ection 1	registered or u	inregistered dealers	within West Benga	al during the retu	rn period)	
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
				1		
	11-11-11-11-11-11-11-11-11-11-11-11-11-					<u> </u>
					**************************************	
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Section 2	
Purchase of goods for direct use in business not exceeding rupees fifty tho	Isand 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	

			6		e	-Gov ver 3
AT REGISTRATI	ON NUMBER			PERIOD		
				From Date		
				To Date		
	·					
		ANNEX	(URE-B-PART II			
Details of sales of		tered dealers within			fty thousand fro	om during th
			The state of the s			The state of the s
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
					,	
		The state of the s				
	THE RESIDENCE OF THE PARTY OF T		The state of the s			
				Total		The state of the s
ction 2						
les during the p	eriod not exceed	ling rupees fifty tho	usand to registere	d dealers within \	West Bengal	
Turnover of	f sale during the	period not exceedin ers within West Ben	g rupees fifty			

					e-Gov ver 3.
VAT REGISTRATION	NUMBER		PERIOD		
			From Date		
		91	To Date		
(Details of sales of sec		INEXURE-B-PART I		***************************************	
Section 1	ods to unregistered deale from	rs ore persons within \ during the return per	West Bengal in exc iod)	ess 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
		The state of the s			
**************************************					
			Total		- District Control of the Control of
				5	11 ( 11 ( 11 ( 11 ( 11 ( 11 ( 11 ( 11
Section 2					
ales during the period	not exceeding rupees fift	y thousand to unregist	tered dealers or pe	ersons within W	est Bengal

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AT REGISTRATION NUMBER	PERIOD	
	From Date	
	To Date	
ANNEXURE		
Aggregate amount of goods despatched outside State of V amount of goods despatched within We	Vest Bengal otherwise than by way or st Bengal otherwise than by way of sa	ile
Amount of goods despatched outside the State of West Bengal ot	nerwise than by way of sale	
Amount of goods despatched within West Bengal otherwise than b	by way of sale	and the second s
1		

From: REGISTRATION N	UMBER							
Го:	0.0000				ALLES CONTRACTOR CONTR			SEALON TO THE STATE OF THE STAT
	[	1st mont	h	2nd	l mon	th	3rd m	onth
CONTRACTUAL TRANSFER PRICE [CTP] involved		250 1110110						
Deduction :-					***************************************			***************************************
(a) CTP of tax-free goods [sec. 18(2)(a)]	- 1 · 1				AND			Control of the Contro
(b) Payment to sub-contractor [sec 18(2)(c)]								
(c) Other CTP [sec. 18(2)(d) read with rule]								AND THE PROPERTY OF THE PROPER
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 Deduction for 33(b)	11							
								200 CONTROL OF THE PROPERTY OF
Taxable contractual transfer price taxable @ 4%								
	15 10 to 10	W-75						

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 husiness	

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	% of deduction u/s 18(2)(b) as per rule 30(2), after deduction in col. 4&5	Taxable CTP	Tax payable (7) (1)	
							4%	12.5%
							Particular de la constante de	
		The state of the s						
						NAMES OF TAXABLE PARTY OF TAXABLE PARTY.		
	8-1-97-00-00-00-00-00-00-00-00-00-00-00-00-00	<u> </u>						
							A CONTRACTOR OF THE PARTY OF TH	
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							Assessment and assessment	Telephone and the second
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			C. Principles and the second s					
			Parameter and the second secon	A CONTRACTOR OF THE CONTRACTOR			A 100 CO	
		*			The state of the s			
	Total							- 10

## **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)	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%				
(iv) Sales taxable @4%				
(v) Sales taxable @12%				
(vi) sales on MRP goods us 16(4	)			
(vii) Sales taxable @%				
(viii) Other sales (specify)				
-				
	Гotal			

## **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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			The second secon		Z my Luck
\$200,000 to \$200,0					
					. [20]

### 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).