

“Form VAT-XV-A
[See rule 40 (5) and 40-A]

RETURN FOR THE YEAR
ENDED ON:

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1. Dealer’s identity

Name and style of business	M/s																					
Address											Contact No.											
Tax Payer’s Identification Number														Economic Activity Code								
Permanent Account Number under Income Tax Act																						
Place and circle of Income Tax Assessment:																						

2. Gross turnover, deductions from gross turnover taxable turnover of sales and computation of tax (See sections 2(ze), 6 and 9 of the Act)

	(a) Description	(b) Value of goods	(c) Lists appended to the return
2A.	(1) Sale price received and receivable for goods sold during return period:		
	(2) Value of goods sent within or outside the State otherwise than by way of sale:		
2B	Gross turnover [(1) + (2)]		
2C.	Deductions from Gross Turnover [section 6(3)]		
(1)	Sale of tax-free goods under section 9		LS-1
(2)	Sale in the course of inter-State trade or commerce		
(3)	Sale in the course of import into India		
(4)	Sale in the course of export out of India		
(5)	Sales outside the State of goods purchased outside the State		
(6)	Value of goods sent otherwise than by way of sale:		
	(i) in the course of inter-State trade or commerce		
	(ii) in the course of export out the territory of India		
	(iii) to local agents (registered dealers) for sale		
(7)	Total of (1) to (6)		
2D.	Taxable turnover of sales [2B(b)-2C(7)(b)]		

	(a) Break-up of 2D	(b) Effect of return goods	(c) Effect of Purchases	(d) Net taxable	(e) Rate of tax	(f) Amount of Tax Paid
2E.						

	according to rate of tax	to and (de-escalation) [LS-2]	made from exempted Unit (Less Purchase Value: Tax on Value Addition only)	turnover [(a)-{(b)+(c)}]		[(d) x (e)]
(1)					%	
(2)					%	
(3)					%	
(4)					%	
(5)					%	
(6)	Total Tax Amount					

3. Purchase, import and receipt of goods and computation of tax paid on purchases made in the State

3A.	(a) Description	(b) List Appended to return	(c) Amount	
	Aggregate price/value of goods,--			
(1)	Purchased from registered dealers in the State on tax invoice	LP-1		
(1)	Aggregate price/value of capital goods eligible for input tax credit			
(2)	Purchased from other dealers without tax invoice			
(3)	Purchased in the course of inter-State trade or commerce			
(4)	Purchased in the course of import into India			
(5)	Purchased in the course export out of India			
(6)	Imported into the State			
(7)	Purchased outside the State for sales outside			
(8)	Received for sale from dealers registered in the State			
(9)	Received for sale from dealers outside the State			
(10)	Total [(1) to (9)]			

3B.	(a) Break-up of 3A(1)(a) +3A(1) (b) according to rate of tax	(b) Effect of return goods	(c) Net taxable purchases [(a)-(b)]	(d) Rate of tax	(e) Amount of Tax Paid [(c) x (d)]

		and of price [LP-2]			
(1)				%	
(2)				%	
(3)				%	
(4)				%	
(5)	Total amount of tax paid on purchases				

4. Aggregate of tax levied on sale or purchases **5. Computation of Input tax credit (See-section 11)**

(1)	Tax on Sales [2E(f)]		(1)	Opening Input Tax Credit on unsold stock [See Section 11(1)(i)]	
(2)	Purchase Tax [11(4)(d)]		(2)	Opening Input Tax Credit on Capital Goods	
(3)	Total tax [4(1) + 4(2)]		(3)	Tax Paid on purchases made in the State [3B(e)]	
			(4)	Total [5(1)+5(2)+%(3)]	
			(5)	Less Tax Paid, not part of input tax [10C(3)]	
			(6)	Claimable Input Tax [5(4)-5(5)]	
			(7)	Less Tax paid but involved in unsold stock [See Section 11(1)(i)]	
			(8)	Less Tax Paid on capital goods, to be carried forward to future periods [See Section 11(6)]	
			(9)	Input Tax Credit [5(6)-5(7)-5(8)]	
			(10)	Input Tax on Unsold Stock Carried Forward [5(7)]	
			(11)	Input Tax on Capital Goods Carried Forward [5(8)]	

6. Tax payable or adjustable (See Section 12)

(1)	Gross Tax Payable [4(3)-5(9)]	
(2)	Less: Excess paid brought forward from last return	
(3)	Tax Payable [6(1)-6(2)]	
If Covered under any Deferment/Exemption Scheme (Yes/No)		Yes/No
If yes, Notification No. based on which such deferment/exemption is being claimed:		
Entitlement Certificate Number:		

Year of Availment		
% of amount of the total tax liability required to be paid as per the above entitlement certificate		
% of amount of the total tax liability required to be paid upfront as per the above entitlement certificate		
% of amount of the total tax liability deferred as per the above entitlement certificate		
% of amount of the total tax liability exempted as per the above entitlement certificate		
(a) Total amount of the total tax liability due for payment for the current period as per the above scheme		
(b) total amount of the total tax liability due for payment in this return period out of the tax deferred earlier in previous period as per the above scheme		
(4)	Total amount of the total tax liability due for payment in this return period as per the above scheme(a+b+)	
(i)	Opening balance of the total amount of total tax liability deferred till date as per the above scheme	
(ii)	Total tax liability paid out of the opening balance of the total amount of deferred tax in this return period	
(iii)	Total amount of the total tax liability deferred for the current period	
Total amount of total tax liability deferred to future periods(i-ii+iii)		
(5) Net Tax Payable [6(3)](For dealers not covered under any deferment/exemption scheme)		
(6) Net Tax Payable [6(4)](For dealers covered under deferment/exemption scheme)		
(7) Amount of Input Tax Credit adjusted under section 12(2)		
(8) Amount of Input Tax Credit adjusted under section 12(3)		
(9) Excess carry forward after (7) and/or (8) above		

[Signature of Authorized person]

Date:

7. Details of tax deposited

Sr. No.	Name of treasury where tax deposited or bank on which DD/Pay order/ crossed cheque drawn/RAO	Treasury receipt	For office use					
			Treasury/Bank	Type of instrument	No.	Date	Amount	DCR No.
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7) (by contractee)							
(8)	Total [(1) to (7)]							

8. Account of forms printed under the Government authority/required to be authenticated by the assessing authority.

Sr. No.	Type of Form	Opening stock at the beginning of the return period	Bank form received or authenticated during the return period	Number of forms used during the return period	Aggregate of amount of transactions for which forms Used.
(1)					
(2)	ST-XXVI-A (out)				
(3)	VAT				
(4)	C				
(5)	E-1				
(6)	E-II				
(7)	F				
(8)	H				

9. Statutory declarations and certificates received from other dealers furnished with the return

Sr. No.	Type of form	No. of Forms furnished	Aggregate of amount of transactions for which forms furnished	Sr. No.	Type of form	No. of forms furnished	Aggregate of amount of transactions for which forms furnished
(1)	STXXVI-A(out)			(5)	E-1		

2)	VAT			(6)	E-II		
3)	C			(7)	F		
4)	d			(8)	H		

10. Computation of tax paid in respect of goods purchased in the State from registered dealers on tax invoice but which shall not to form part of input tax credit (See section 11)

Circumstances in which tax paid in respect of Purchase of certain goods not to form part of input tax credit						Purchase Value
(a)						(b)
A. All goods except mentioned as purchased from registered dealers on tax invoice when						
(1) used in the telecommunications network, or in the generation and distribution of electricity or other form of power;						
(2) the tax on their purchase was paid @ 4% or less but such goods are disposed of otherwise than by way of sale and						
(3) used in manufacture or packing of goods declared a tax-free under section 9 (except when such goods are sold in the course of export out of India):						
(4) left in stock, whether in the form purchased or in manufactured or processed form, on the day of closure of business or cancellation of the registration certificate						
(5) made in the circumstances specified in section 11(7) (c)						
(6) covered by section 11(7)(d) and (e)						
(7) used for the purpose specified in section 11(7) (i)						
(8) tax invoice is not available or not issued or original tax invoice issued does not show separate details of tax charged						
(9) purchased from an industrial unit after paying concessional rate of tax						
(10) covered by Schedule of Input Tax restricted Goods as provided u/s 11(8)						
(11) other purchases, tax paid in respect of which not to form part of input tax credit						
B. Total [(1) to (11)]						
C. Calculation of input tax at different rates	(c)	(d)	(e)	(f)	(g)	Total (c) to (g) (h)
(1) Break-up of A(b) according to tax rate						
(2) Rate of tax	%	%	%	%	%	
(3) Input tax to be reversed [(1) x (2)]						

Note:- Where any goods purchased in the State are used or disposed of partly in the circumstances mentioned in column (a) against entries in A above and partly otherwise, the purchase value of such goods shall be computed pro rata.

11. Purchase tax (See section 6(1) (b) and 8)

Circumstances in which purchase tax levied		Purchase value of goods taxable at different rates		Rate of tax	Purchase tax
(a)		(b)		(c)	(d)
(1)	Turnover of goods specified in Schedule 'C' to the Act				
(2)	Turnover of taxable goods purchased in the State without payment of tax when such goods or the goods manufactured there from are either exported out of State or used or disposed of (except when sold in the course of export out of India) in a manner that no tax or CST is payable to the State	(i)			
(3)	Total (1) + (2)				

Note: Where any goods purchased in the State are used or disposed of partly in the circumstances mentioned in column (a) against entries at serial number (2) above and partly otherwise, the purchase the purchase tax leviable on such goods shall be computed pro rata.

12. Entry Tax

Sr. No.	Goods as per Schedule-II	Value of Goods	Rate of Tax	Entry Tax Due	Entry Tax Paid with T.R. No. & Date	Remarks
1	2	3	4	5	6	7
			%			
			%			
			%			
			%			
			%			
			%			
			%			
			%			

Note: Party-wise details of goods brought into local area is attached separately along with the return

Declaration

I, _____ (name in CAPITALS), hereby, solemnly affirm that I am authorized to furnish this return and all its contents including tables 10 and 11, lists, statements, declarations, certificates and other documents appended to it or filed with it are true, correct and complete and nothing has been concealed there from.

Place:

Date:

[Signature]

Status: Tick (--) application [Karta, proprietor, partner, director, president, secretary, manager, authorized officer]

(For use in the office of the Assessing Authority)

- (1) Date of data entry in VAT-register/Computer:
- (2) Signature of the official making the data entry:
(Affix stamp of name & designation)
- (3) Signature of the Assessing Authority with date:

1. Reference to sections or Schedules of the Act in the return is indicative and not comprehensive

2. A dealer who has not dealt goods in the circumstances specified in Tables 10 or 11 during the tax Period does not have to fill in the next page of the return.

ACNOWLEDGEMENT

Received from M/s _____ TIN _____ a
return in Form VAT-XV for the month of/ quarter ending _____ along
with a list in
Forms LS-2

Assessing Authority/Excise and Taxation
Inspector, (when posted in circle outside District
Headquarters) Circle _____ District _____
(SEAL)

Date _____.”¹

¹ Form VAT-XV-A is substituted vide notification no EXN-F(1)-4/2011-Part dated 19-04-2012 Published in RHP (Extra-ordinary) on 19-04-2012. Prior to this FORM VAT-XV-A was as under: