

¹Form VAT-XV

[See rule 17(vii) and 40 (1) of HP VAT Act, 2005]

RETURN FOR THE MONTH/QUARTER ENDED ON:

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| D | D | M | M | Y | Y | Y | Y |
|---|---|---|---|---|---|---|---|

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(zd), 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 | | |
| (2) | Goods sent to local agents(registered dealers) for sale | | |

¹ In Form-XV shall be substituted by the Himachal Pradesh Value Added Tax (2nd Amendment) Rules, 2015 notified vide notification No. EXN-F(10)-8/2013-Loose dated 15-05-2015 published in RHP on 19-05-2015 w.e.f. 01-04-2015. Prior to this the previous Form was substituted vide Notification No. EXN-F(1)-4/2011 dated 19-04-2012 Published in RHP on 19-04-2012.

| | | | |
|------|---|--|--|
| (3) | Sale to Exporters within the state (against Form H) | | |
| (4) | Any other sale/transfer eligible for deduction under HP VAT Act,2005 not covered under Col. 2C(1),(2) and (3) of above (Please specify) | | |
| (5) | Sale in the course of inter-State trade or commerce (against Form C or against Form C + Form E-I) | | |
| (6) | Sale in the course of import into India | | |
| (7) | Sale in the course of export out of India | | |
| (8) | Sales outside the State of goods purchased outside the State (against Form C+ Form E-II) | | |
| (9) | Value of goods sent otherwise than by way of sale:- | | |
| | (i) in the course of inter-State trade or commerce(against Form F) | | |
| | (ii) in the course of export out the territory of India | | |
| (10) | Any other sale eligible for deduction/ any other deductions under CST Act not covered from (4) to (9) above (Please specify) | | |
| (11) | Total of (1) to (10) | | |

| | | | |
|------------|--|--|------|
| 2D. | Taxable turnover of sales [2B(b)-2C(11)(b)] | | LS-I |
|------------|--|--|------|

| 2E . | (a) Break-up of 2D according to rate of tax | (b) Effect of return of goods and de-escalation [LS-II] | (c) Effect of Purchases made from exempted Unit(Less Purchases Value Addition only) | (d) Effect of Purchases of goods specified in Schedule-“C” (Less Purchases Value Addition only) | (e) Net taxable turnover [(a)-{(b)+(c)+(d)}] | (f) Rate of tax | (g) Was this sale made against Form-XLIII ? (Applicable only in case of sale @4%) | (h) Please furnish Form-XLIII Number (If answer to column (g) is yes | (i) Amount of Tax Paid [(e) x (f)] |
|------|--|--|--|--|---|--------------------|--|---|---------------------------------------|
| (1) | | | | | | % | | | |
| (2) | Total Tax Amount | | | | | | | | |

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

| 3A. | (a) Description | (b) List Appended to return | (c) Amount |
|------|---|--------------------------------|---------------|
| | Aggregate price/value of goods-- | | |
| (1a) | Purchased from registered dealers in the State on tax invoice | LP-1 | |
| (1b) | Aggregate price/value of capital goods eligible for input tax credit | LP-1 | |
| (1c) | Purchase of goods (other than those listed under entry No. 55 of part-II-A of Schedule-A) for use as industrial inputs (against Form-XLIII) | LP-1 | |
| (1d) | Aggregate price/ value of goods purchased from Registered Exempted Unit) | | |
| (2) | Purchased from other dealers without tax invoice | | |

| | | | |
|------|---|--|--|
| (3a) | Purchased in the course of inter-State trade or commerce(against Form C) | | |
| (3b) | Capital Goods Purchased in the course of inter-State trade or commerce (against Form C) | | |
| (4a) | Purchased in the course of import into India | | |
| (4b) | Capital Goods Purchased in the course of import into India | | |
| (5a) | Purchased from outside the State in the State in the course of export out of India (against Form H) | | |
| (5b) | Purchased from within the state in the course of export out of India (against Form H) | | |
| (6) | Imported into the State | | |
| (7) | Purchased outside the State for sales outside the State | | |
| (8) | Received for sale from dealers registered in the State | | |
| (9) | Received for sale from dealers outside the State (against Form F) | | |
| (10) | Purchases against Form I | | |
| (11) | Any other purchases/ receipts not covered from (1) to (10) above (Please specify) | | |
| (12) | Total [(1) to (11)] | | |

| 3B. | (a) Break-up of 3A(1)(a)+3A(1) (b)+3A(1)(c) according to rate of tax | (b) Effect of return goods and of price [LP-II] | (c) Net taxable purchases [(a)-(b)] | (d) Rate of tax | (e) Amount of Tax Paid [(c) x (d)] |
|------------|---|--|--|----------------------------|---|
| (1) | | | | % | |
| (2) | | | | % | |
| (3) | | | | % | |

| | | | | | |
|-----|---------------------------------------|--|--|---|--|
| (4) | | | | % | |
| (5) | Total amount of tax paid on purchases | | | | |

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

| Serial No. | Type of form | No. of forms furnished | Aggregate of amount of transactions for which forms furnished |
|------------|--------------|------------------------|---|
| (1) | C | | |
| (2) | E-I | | |
| (3) | E-II | | |
| (4) | F | | |

| Serial No. | Type of form | No. of forms furnished | Aggregate of amount of transactions for which forms furnished |
|------------|--------------|------------------------|---|
| (5) | H | | |
| (6) | I | | |
| (7) | J | | |
| | | | |

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

| 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 telecommunication 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 | |
| (3) used in manufacture or packing of goods declared 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)(j) | |
| (8) tax invoice is not available or not issued or original tax invoice issued does not show separate details of tax charged | |
| (9) purchases 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 | |
| (12) purchase of fuel and lubricants made in the circumstances specified in section 11(3) | |
| (13) purchase of goods other than fuel and lubricants made in the circumstances specified in section 11(4)(a) and 11(4)(b) | |

B. Total [(1) to (13)]

| C. Calculation of input tax at different rates | (c) | (d) | (e) | (f) | (g) | (h) Total (c) to (g) |
|--|-----|-----|-----|-----|-----|-------------------------|
| (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 off 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.

6. 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' of the Act | | | | |
| (2) | Turnover of taxable goods purchased in the State without payment of tax when such goods or the goods manufactured therefrom are either exported out of State or used or disposed off (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) | | | |
| | | (ii) | | | |
| (3) | Total (1) + (2) | | | | |

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

7. Turnover and Tax Liability under CST

| | (a) Description | (b) Value of goods | (c) Amount of tax |
|--------|--|-----------------------|----------------------|
| (1) | Inter-State sale against Form C @2% | | |
| (2) | Inter-State sale against Form C @__% | | |
| (3) | Inter-State Sales without Forms @ __% | | |
| (4) | Other @__% | | |
| (5) | Total (1 to 4) | | |
| (6)(a) | Sales return of goods within return period under section 8A (1)(b)(ii) | | |

| | | | |
|--|---|--|--|
| | Taxable turnover of sales [5-$\{6(a)+6(b)\}$] | | |
|--|---|--|--|

8. Aggregate of tax levied on sale or purchases

| | | |
|-----|--------------------------|--|
| (1) | Tax on Sales [2E (i)] | |
| (2) | Purchase Tax [6(3)(d)] | |
| (3) | Total tax [8(1)+8(2)] | |

9. Computation of Input tax credit (See-section 11)

| | | |
|------|---|--|
| (1) | (1) Opening Input Tax Credit on unsold stock [See Section 11(1)(i)] | |
| (2) | Opening Input Tax Credit on Capital Goods | |
| (3) | (3) Tax Paid on purchases made in the State [3B(e)] | |
| (4) | Total [9(1)+9(2)+9(3)] | |
| (5) | Less Tax Paid, not part of input tax [5C(3)] | |
| (6) | Claimable Input Tax [9(4)-9(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 [9(6)-9(7)-9(8)] | |
| (10) | Input Tax on Unsold Stock Carried Forward [9(7)] | |
| (11) | Input Tax on Capital Goods Carried Forward [9(8)] | |

10. Tax payable or adjustable (See Section 12)

| | | |
|--|--|--------|
| (1) | Gross Tax Payable [8(3)-9(9)] | |
| (2) | Less: Excess paid towards VAT brought forward from last return | |
| (3) | Tax Payable [10(1)-10(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 [10(3)](For dealers not covered under any deferment/exemption scheme) | | |
| (6) Net Tax Payable [10(4)](For dealers covered under deferment/exemption scheme) | | |

11. Summary of Tax payable

| Sr. No. | Tax Payable | Amount |
|----------------|---|---------------|
| 1. | Net tax payable under VAT Act | |
| 2. | ITC from last return period brought forward to the extent not exhausted in previous return period, if any | |
| 3. | Net Amount payable under VAT Act | |
| 4. | Tax due under CST Act | |
| 5. | Excess paid towards CST brought forward from last return | |
| 6. | Amount of Input Tax Credit to be adjusted under section 12(2), if any | |
| 7. | Amount of Input Tax Credit to be adjusted under section 12(3), if any | |
| 8. | 8. Net amount payable under CST Act | |
| 9. | ITC to be carried forward to next return period | |

12. Entry Tax

| Description of goods entered into local area | Purpose for which entry of goods caused into local area | Value of Goods | Rate of Entry Tax | Rate of Concessional Entry Tax for New Industrial Units only | Amount of Entry Tax |
|---|--|-----------------------|--------------------------|---|----------------------------|
| | | | | | |

| Gross Turnover as per return | Value of Stock Transfer/ Branch Transfer/ Consignment Sale | % Ratio of Stock Transfer/ Branch/ Transfer/ Consignment Sale | % of Set Off/ Rebate to which entitled | Proportionate Rebate/ Set Off of Entry Tax | Net Entry Tax Payable | Proportion of Entry Tax Payable | Specify, If others | Amount Deposited |
|-------------------------------------|---|--|---|---|------------------------------|--|---------------------------|-------------------------|
| | | | | | | | | |

13. Details of tax deposited

| Sr. No. | Tax Type | Name of treasury where tax deposited or bank on which DD/Pay order/ crossed cheque drawn/RAO | | Treasury receipt | | | For office use | |
|---------|----------|--|--------------------|------------------|------|--------|----------------|------|
| | VAT/CST | Treasury/Bank | Type of instrument | No. | Date | Amount | DCR No. | Date |
| (1) | | | | | | | | |
| (2) | | | | | | | | |
| (3) | | | | | | | | |
| (4) | | | | | | | | |
| (5) | | | | | | | | |
| (6) | | (by contractee a) by govt. contractee b) by private contractee (with contractee name) | | | | | | |
| (7) | | (7) Total[(1) to (6)] | | | | | | |

Declaration

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

Place:

Date:

[Signature]

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

Note: The returns upto the financial year 2014-15 shall continue to be filed on old form VAT-XV, and the above form as substituted under these rules shall be apply in those cases.”.