

Commercial Tax Department

FORM-I

MONTHLY VALUE ADDED TAX RETURN

(See Rule 19(1))

To
The Assessing Authority

Acknowledgement Number (For office use)

D	D	M	M	Y	Y	1	2	3	4	5	6
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R.1 Tax Period	From	D	D	/	M	M	/	Y	Y	TO	D	D	/	M	M	/	Y	Y
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R.2 Tax Payer Identification Number (TIN)																				
R.2.1 Full Name of Dealer																				

Turnover of Sales	Sales (Rs.) (A)	Output tax (Rs.) (B)
R.3 Sales taxable @ 1%		
R.4 Sales taxable @ 4%		
R.5 Sales taxable @ 12.5%		
R.6 Sales taxable at other rates		
R.6.1 Taxable @ ---		
R.6.2 Taxable @ ---		
R.6.3 Taxable @ ---		
R.7 Exempt sales		
R.8 Inter-state sales		
R.8.1 Stock transfer		
R.9 Exports u/s 5(1), (3) & (5) of CST Act		
R.9.1 Sales to SEZ u/s 8(6) of CST Act		
R.10 Adjustments (Increase/Decrease) (Complete Annexure - I and insert Total B here)		
R.11 Total		

Turnover of Purchases	Purchases (Rs.) (A)	Input Tax (Rs.) (B)
R.12 Purchases on which VAT is not paid		
R.13 Non-creditable purchases		
R.14 Creditable purchases		
R.14.1 Purchases taxable @ 1%		
R.14.2 Purchases taxable @ 4%		
R.14.3 Purchases taxable @ 12.5%		
R.14.4 Purchases taxable at other rates		
R.14.4.1 Taxable @ ---		
R.14.4.2 Taxable @ ---		
R.14.4.3 Taxable @ ---		
R.15 Adjustments to tax credit (Complete Annexure- I and insert Total D here)		
R.16 Total Tax Credits		

Calculation of tax due												
R.17 Net Taxes – Difference of R.11.B and R.16												
R.18 Less: Tax Deducted at Source												
R.19 Add: Interest and Penalty												
R.20 Balance (R.17 - R.18 + R.19)												

IF THE BALANCE ON R.20 IS POSITIVE, PAY TAX AND PROVIDE DETAILS IN THIS BOX												
R.21 Tax paid (copy amount from R.20)												
	Instrument No.					Date				Rs.		
R.22 Pay order / Cheque /D.D. number / Receipt / Challan number												
IF THE BALANCE ON R.20 IS NEGATIVE, FILL THIS BOX												
R.23 Credits (copy amount from R.20)												
R.24 Adjusted against liability under Central Sales Tax/other Dealers' dues												
R.25 Refund due [to claim refund see Rule 28(3)]												
R.26 Carried forward to next tax period (R.23-R.24-R.25)												

R. 27		DECLARATION	
<p>I/we.....</p> <p>S/odeclare that to the best of my / our knowledge and belief, the information furnished in the above statement / the details furnished in terms of rules 17(10) and in the Annexure - I are true and complete. I/We also declare that I am / We are authorized by Proprietor/Partner/Board of Directors to sign the returns.</p>			
PLACE :		Signature:	
DATE :		Name and Designation / Status and Relationship to the dealer with seal:	
		Ph. No.	
		E-mail ID.	

Annexure – I

(To be attached with the return where adjustments in Output Tax or Tax Credit are claimed)

TIN

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A. Adjustments in Output Tax

Nature of adjustment	Increase in Output Tax (I)	Decrease in Output Tax (II)
1. Sale has been cancelled		
2. Nature of sale has changed		
3. Change in agreed consideration		
4. Sales return		
5. Tax payable on goods held on the date of cancellation of registration		
6. Purchase tax		
7. Others, if any (specify)		
8. Total		

B. Net Increase / (decrease) in Output Tax	(I-II)	
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C. Adjustments in Tax Credit

Nature of adjustment	Increase in Tax Credit (III)	Decrease in Tax Credit (IV)
1. Tax credit carried forward from previous tax period(s)		
2. On receipt of debit note from the seller		
3. On receipt of credit note from seller		
4. Purchase return or rejects		
5. Goods subsequently used, fully or partly, for purposes other than for which credit is allowed		
6. Branch/consignment transfer of goods from the state to other states on which previously input tax credit has been taken		
7. Tax credit on Second-hand goods		
8. Input tax credit upon withdrawal from Composition Scheme		
9. Tax credit on trading stock and raw material held at the time of registration		
10. Goods lost, stolen or destroyed, used as gift / sample.		
11. ITC on purchase of Capital Goods		
12. ITC on Goods purchased for transfer of right to use.		
13. Purchase tax (if ITC is available)		
14. Others, if any (specify)		
Total		
D. Net Increase / (decrease) in Tax Credit (III-IV)		

Signature

COMPLETING VAT RETURN

Guidelines for filling Monthly Tax Return in Form-I

General:

1. Capital letters, International Numerals shall be adopted while filling the Return.
2. If the amount contains a part of a rupee consisting of paise, then if such part is 50 paise or more, it shall be increased to one rupee and if such part is less than 50 paise it shall be ignored.

Row No.	Details
R.1	Enter the tax period for which the return to be filed. e.g. 01/04/07 to 30/04/07
R.2	Enter the VAT TIN Number as in the Registration certificate.
R.2.1	Enter the full name of the dealer as in the Registration certificate. Any changes must be notified in writing to the authority concerned.
R.3	Enter the value of sales made at 1% (goods covered under Part-A of Second Schedule) in R.3(A) and the amount of output tax payable at 1% in R.3(B) during the tax period.
R.4	Enter the value of sales made at 4% (goods covered under Part-A of Third Schedule) in R.4(A) and the amount of output tax payable at 4% in R.4(B) during the tax period.
R.5	Enter the value of sales made at 12.5% (goods covered under Part-A of Fourth Schedule) in R.5(A) and the amount of output tax payable at 12.5% in R.5(B) during the tax period.
R.6	Enter the value of sales made at other rates, if any separately in R.6.1, R.6.2, R.6.3 . e.g. reduced rates by way of notification if any.
R.7	Enter the value of sale of goods covered under First Schedule.
R.8	Enter the value of interstate sales in R.8(A) excluding the stock transfers, export transactions and sale to Special Economic Zone (SEZ) (i.e. excluding value in R.8.1, R.9 and R.9.1).
R.8.1	Enter the value of stock transfer outward during the tax period in R.8.1.(A)

- R.9 Enter the value of sales covered under Sec. 5(1),5(3),5(5) of CST Act.
- R.9.1 Enter the value of sales made to SEZ covered under Sec.8(6) of CST Act during the tax period.
- R.10 Complete the annexure-I and insert the value of net increase / decrease as in **Annexure-I Row B**. Decrease in value should be mentioned within brackets.
- R.11 Enter the total value of sales and output tax in the respective columns.
- R.12 Enter the value of purchases made during the tax period for which VAT is not paid. Example : Purchases from non-registered Dealers, Dealers paying tax at compounded rate covered under sections 15(2) & 19 or the purchases made from the industries availing exemption under the repealed Act.
- R.13 Enter the value of purchases for which ITC not eligible. I.e. Purchases falling under section 16(2)(III).
- R.14 Purchases which are eligible for ITC.
- R.14.1 Enter the value of purchases taxable @ 1% (goods covered under Part-A of Second Schedule) in **R.14.1(A)** and input tax paid in **R.14.1(B)**.
- R.14.2 Enter the value of purchases taxable @ 4% (goods covered under Part-A of Third Schedule)in **R.14.2(A)** and input tax paid in **R.14.2(B)**.
- R.14.3 Enter the value of purchases taxable @ 12.5% (goods covered under Part-A of Fourth Schedule) in **R.14.3(A)** and input tax paid in **R.14.3(B)**.
- R.14.4 Enter the value of purchases made at other rates, if any separately in **R.14.4.1, R.14.4.2, R.14.4.3**. Example: reduced rates by way of notification if any.
- R.15 Complete the Annexure I and insert the total value as in Annexure - I **Row-D**.
- R.16 Enter the total input tax credit after adjustments.

- R.17 Enter the difference of value in **R.11(B)** and **R.16**
- R.18 Enter details relating to TDS paid by the Works Contractors under Sec.15 read with Rule 30.
- R.19 Enter the interest and penalty payable if any.
- R.20 Enter the value (**R.17 - R.18 + R.19**)
- R.21 If the value entered at R.20 is positive (i.e. output tax is more than the input tax) the dealer should pay tax and the value of tax payable should be entered in this row.
- R.22 Enter the number of Pay Order/ Cheque/ Demand Draft/ Receipt / Chalan.
E.g.: cheque No. 234567, 15.05.07, Rs. 999999/-
- R.23 If the value entered at **R.20** is negative (i.e. If input tax is more than the output tax) enter the value here.
- R.24 Enter CST payable/ other dealers dues if any.
- R.25 Enter the value of refund due if any (To claim refund see rule 28(3))
- R.26 Enter the value of excess input tax credit to be carried forward to next tax period after all adjustments (**i.e. Enter value of R.23 - R.24 - R.25**).
- R.27 Enter the name of the authorized person signing the declaration, Father's name, Designation / Status and affix seal. Enter contact phone no./e-mail ID. Use capital letters.