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Kolkata

Gazette

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Revenue

NOTIFICATION

No. 1922-F.T., the 14th October, 2005.—In exercise of the power conferred by section 114 of the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003), the Governor is pleased hereby to make the following amendments in the West Bengal Value Added Tax Rules, 2005, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

(1) in CHAPTER III, in rule 5,—

(a) to sub-rule (1), *add* the following proviso:—

“Provided that a dealer,—

- (a) who is a reseller only and purchases or procures goods only from within West Bengal and who does not have any other place of business outside West Bengal, may make an application in Form No. 1A,
- (b) who is a manufacturer only and purchases or procures goods only from within West Bengal and who does not have any other place of business outside West Bengal, may make an application in Form No. 1B,
- (c) who is a works contractor only and purchases or procures goods only from within West Bengal and does not have any other place of business outside West Bengal, may make an application in Form No. 1C,

for registration under section 24, to the appropriate registering authority in whose area the principal place of business of the dealer is situated, affixing court fee of rupees one hundred.”;

(b) in sub-rule (3), for the words and figure “application in Form No. 1”, occurring at two places, *substitute* the words, figure and brackets “application in Form referred to in sub-rule (1)”;

- (c) in sub-rule (4), for the words and figure "Form No. 1", wherever they occur, *substitute* the words, figure and brackets "Form referred to in sub-rule (1)";

(2) in CHAPTER VI,—

- (a) in PART I, after rule 26A, *insert* the following rules:—

"Deduction from turnover of sales for certain sales made by M/s. Garden Reach Shipbuilders and Engineers Limited, Kolkata.

26B. Where M/s. Garden Reach Shipbuilders and Engineers Limited, Kolkata (hereinafter referred to as GRSE), makes sales, on or after the 1st day of April, 2005, to Indian Navy, Government of India, Ministry of Defence, of vessel constructed by it on the basis of cost plus remuneration contract, the GRSE may, for the purpose of determination of his taxable turnover of sales on which tax is payable, deduct under clause (c) of sub-section (1) of section 16 from its gross turnover of sales that part of such gross turnover which represents sales of such vessel.

Certificate and other evidence for claiming deductions from turnover of sales for taxable goods sold to Canteen Stores Department or to Regimental or Unit-run Canteen in West Bengal.

26C. Where a dealer makes sales of any taxable goods, on or after the 1st day of September, 2005, to the Canteen Stores Department of the Government of India or the Regimental or Unit-run Canteen attached to the military units in West Bengal and where such dealer intends to claim deductions under clause (c) of sub-section (1) of section 16, the dealer shall, on demand by the appropriate assessing authority, furnish the relevant cash memo or invoice or bill or tax invoice along with a certificate in the Form appended to this rule, duly filled in and signed by an officer not below the rank of a Commanding Officer.

FORM OF CERTIFICATE

(See rule 26C of the West Bengal Value Added Tax Rules, 2005.)

Serial No.

Date

To

..... (Selling dealer)

..... (Address)

..... [Registration No. (TIN), if any]

Certified that the taxable goods purchased from you as specified in cash memo/invoice/bill/tax invoice stated below are for the purpose of resale of these goods to the members of the Defence Forces of India.

Cash memo/invoice/bill/tax invoice No. and date	Description of goods	Quantity	Amount
(1)	(2)	(3)	(4)

Date

Signature and status of the officer signing the certificates.;

Certificate to be produced by Canteen Stores Department or Regimental or Unit-run Canteen attached to military units in West Bengal for claiming deductions from turnover of sales for taxable goods sold to the members of the Defence Forces of India.

26D. Where the Canteen Stores Department of the Government of India or the Regimental or Unit-run Canteen attached to the military units in West Bengal makes sales of any taxable goods, on or after the 1st day of September, 2005, to any member or members of the Defence Forces of India within West Bengal, such Canteen Stores Department or the Regimental or Unit-run Canteen, as the case may be, may for the purpose of determination of taxable turnover of sales on which tax is payable, deduct under clause (c) of sub-section (1) of section 16, from its gross turnover of sales that part of turnover of sales which represents the sales made to the members of the Defence Forces of India, and it shall, on demand by the appropriate assessing authority, furnish a certificate in the Form appended to this rule, duly filled in and signed by the officer not below the rank of a Commanding Officer, of the unit to which the member or members of the Defence Forces of India purchasing such goods belongs or belong.

FORM OF CERTIFICATE

(See rule 26D of the West Bengal Value Added Tax Rules, 2005)

Serial No.

Date

Certified that the Canteen Stores Department or the Regimental or Unit-run canteen sold taxable goods to the member or members of my/our unit in West Bengal the particulars of which are as follows:—

Cash memo/bill/invoice/tax invoice No. and date	Description of goods	Quantity	Amount
(1)	(2)	(3)	(4)

Dated

*Signature and status of the officer
signing the certificate.*

Deduction from
turnover of sales
for sale of
lubricants to air
crafts of certain
countries other
than India.

26E. Where a dealer makes sales of lubricants for filling into receptacles forming part of any aircraft registered in any country (other than India) operating as a scheduled or non-scheduled international air service to or from India and such Country is a party to the Agreement or convention referred to in clause (a) or clause (b), as the case may be, of section 2 of the Foreign Aircraft (Exemption from Taxes and Duties on Fuel and Lubricants) Act, 2002 (36 of 2002), such dealer may, for the purpose of determination of his taxable turnover of sales on which tax is payable, deduct under clause (c) of sub-section (1) of section 16 from his gross turnover of sales, that part of such gross turnover which represents such sales of lubricants, and it shall on demand by the appropriate assessing authority, furnish a certificate in the Form appended to this rule duly filled in and signed by a person authorised in his behalf.

FORM OF CERTIFICATE

(See rule 26E of the West Bengal Value Added Tax Rules, 2005)

To

..... (Selling dealer)

..... (Address)

..... (Certificate of registration No. under the West Bengal Value Added Tax Act, 2003)

I/We hereby confirm that lubricants purchased from you were filled into receptacles forming part of an aircraft registered in a country, other than India, operating as a scheduled or non-scheduled international air service to or from India and such country is a party to the Agreement or Convention as referred to in the Foreign Aircraft (Exemption from Taxes and Duties on Fuel and Lubricants) Act, 2002 (36 of 2002). The particulars of the said purchases are as follows:—

1. Name of the airline company—
2. Name of the aircraft and flight No.—
3. Registration No. of the aircraft—
4. Name of the country of registration of the aircraft—
5. Seller's bill/invoice/tax invoice No. and date—
6. Quantity purchased—
7. Value of the goods purchased—

Date

*Signature of the authorised person
with seal.*

Deduction from turnover of sales for goods sold to any diplomatic mission for their official or personal use.

26F. Where a dealer makes sales of any taxable goods on or after the 1st day of October, 2005, to any diplomatic mission or to an office of any such diplomatic mission or to any person of such diplomatic mission, such dealer may, for the purpose of determination of his taxable turnover of sales on which tax is payable, deduct under clause (d) of sub-section (1) of 16 from his gross turnover sales that part of such turnover which represents such sales of taxable goods made to the diplomatic mission and such dealer shall, on demand by the appropriate assessing authority, furnish the relevant cash memo or invoice or bill or tax invoice alongwith a certificate in the Form appended to the rule, duly filled in and signed by a person authorised in this behalf.

FORM OF CERTIFICATE

(See rule 26F of the West Bengal Value Added Tax Rules, 2005)

No.

Date

To

..... (Selling dealer)

..... (Address)

..... [Registration Certificate No. under the West Bengal Value Added Tax Act, 2003)

Certified that the taxable goods purchased from you as specified in cash memo/invoice/bill/tax invoice stated below, are for official use or for personal use of the person or persons attached to this (Name of the consulate/embassy/diplomatic mission)

Cash memo/invoice/bill/tax invoice No. and date	Description of the goods	Quantity	Amount
(1)	(2)	(3)	(4)

Dated.....

Signature of the duly authorised person with office seal.”;

(b) in PART III, after rule 30, insert the following rules:—

“Deduction from contractual transfer price of goods involved in the execution of certain works contract by M/s Garden Reach Shipbuilders and Engineers Limited, Kolkata.

30A. Where M/s Garden Reach Shipbuilders and Engineers Limited, Kolkata (hereinafter referred to as (GRSE) is liable to pay tax under section 14, it may, for the purpose of determining its taxable contractual transfer price on which tax is payable under sub-section (1) section 18 during any period, deduct under clause (d) of sub-section (2) of that section 18 from the total contractual transfer price received or receivable by him on or after 1st day of April, 2005 on the construction of vessel that part of such contractual transfer prior which represents contractual transfer of goods involved in the execution of works contract in West Bengal, where the execution of such works contract is undertaken pursuant to a cost plus remuneration contract.

“Deductions from contractual transfer price of cost of goods purchased from West Bengal on payment of tax under the Act, and supplied, by person for whom or for whose benefit a works contract is executed.

30B. Where a works contractor, in the course of execution of works contract, uses the goods supplied by the person for whom or for whose benefit a works contract is executed (hereinafter referred to as the principal), he may for the purpose of determining taxable contractual transfer price, deduct from the total contractual transfer price under clause (d) of sub-section (2) of section 18 that part of contractual transfer price which represents cost of such goods, supplied by the principal, the purchase of which have been made from within West Bengal on payment of tax under the Act.”;

(3) in CHAPTER VIII, in PART I,—

(a) in rule 34,—

(i) in sub-rule (1),—

(A) *omit* the words, figures and brackets “as referred to in sub-section (1) of section 32;”, and(B) *add* the following provisos:—

“Provided that instead of submitting a return in Form No. 14, a dealer—

(a) who is a reseller only and purchases or procures goods only from within West Bengal and who does not have any other place of business outside West Bengal, may, at his option, furnish a return in Form No. 14A, or

(b) who is a manufacturer only and purchases or procures goods only from within West Bengal and who does not have any other place of business outside West Bengal, and who is not enjoying exemption or deferment or remission of tax under sub-section (1) of section 118, may, at his option, furnish a return in Form No. 14B, or

(c) who is a works contractor only and purchases or procures goods only from within West Bengal and does not have any other place of business outside West Bengal may, at his option, furnish a return in Form No. 14C.

to the appropriate assessing authority in whose area the principal place of business of the dealer is situated:

Provided further that where a dealer becomes ineligible to furnish return in Form No. 14A or Form No. 14B or Form No. 14C in the middle of a quarter of the year, he shall furnish monthly returns in Form No. 14A or Form No. 14B or Form No. 14C, as the case may be, for the month in which he has become so ineligible and shall also furnish a consolidated return in Form No. 14 for the rest of the quarter.”;

(ii) in sub-rule (2), for the words “who has been allowed to make payment”, *substitute* the words “who has exercised his option to make payment”;(iii) in sub-rule (3), for clause (d), *substitute* the following clause:—

“(d) the Principal Officer, if the dealer is a company having its registered office in West Bengal and where such registered office is situated outside West Bengal, the executive head in West Bengal as authorised by the Principal Officer.”;

(iv) in sub-rule (4), for the words and figures “Form No. 14”, *substitute* the words, figures and letters “Form No. 14 or Form No. 14A or Form No. 14B or Form No. 14C.”;

(v) in sub-rule (5),—

(A) in clause (a), for the words and brackets, “where the tax on sale of goods has been fully paid by him in West Bengal upon the maximum retail price (M.R.P.) specified on such goods”, *substitute* the words, figures and brackets “where a registered dealer exercise his option to pay tax under sub-section (4) of section 16 on the maximum retail price (M.R.P.) specified on such goods”;(B) in clause (d), for the words “if he is a works contractor;”, *substitute* the words, figures and brackets “if he is a works contractor who is unable to ascertain the amount of deduction from contractual transfer price as referred to in sub-rule (1) of rule 30;”;

(b) in rule 35,—

(i) in sub-rule (1),—

(A) for the words, figures and brackets “sub-rule (1) of rule 34”, *substitute* the words, figures and brackets “sub-rule (1) or sub-rule (2) of rule 34”,(B) for the words and figure “Form No. 14”, *substitute* the words and figures “Form No, 14 or in Form No. 15”,(C) in the proviso, for the words and figures “sub-rule (1) of rule 34”, *substitute* the words and figures “sub-rule (1) or sub-rule (2) of rule 34”, and(D) in the Explanation, after the words “Export promotion Council under the said policy”, *insert* the words, letters, figures and brackets “or a registered dealer referred to in clause (aa) of section 61”;(ii) in sub-rule (2), *omit* the words, figure and brackets “sub-rule (2),”;

Second place of business other than principal place of business [See section 2(29)]:

Room/Flat No.																				
Premises No. & Street																				
City Town																				
District																				
Pin Code																				
Municipal/Local body																				
Telephone Number																				

11. Where the reseller is a Company, the Registration Certificate Number as issued by the Registrar of Companies, West Bengal:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

12. Class or Classes of goods purchased or intended to be purchased for the purpose of resale of goods in West Bengal:

Taxable goods:—
Non-taxable goods:—

13. *Details of Bank Account:

First Bank:

Name:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Branch:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Account No.:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Second Bank:

Name:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Branch:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Account No.:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

14. Registration/Enrolment Number (if any) under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

15. PAN/TAN Number of the firm under the Income Tax Act, 1961 (if any):

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

16. Certificate of Enlistment issued by the Municipal/Local Body:

(a) Number of the Certificate:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(b) Date of first issue of the certificate:

D	D	M	M	Y	Y	Y	Y

(c) Date of last renewal of the certificate:

D	D	M	M	Y	Y	Y	Y

17. Total amount of purchase and sale of goods in:

(a) Last year:

Purchases	Rs.	Sale	Rs.
-----------	-----	------	-----

(b) Current year, till the month preceding the date of application:

Purchases	Rs.	Sale	Rs.
-----------	-----	------	-----

18. I/We have/have not acquired liability to pay tax under the West Bengal Value Added Tax Act, 2003 as a reseller for the first time from the date mentioned below:

D	D	M	M	Y	Y	Y	Y

I, do hereby declare that the above statements are true to the best of my knowledge and belief.

Date

Signature

*(Proprietor/Partner/Karta/Managing Director/
Director/Company Secretary/Principal Officer/
Trustee/President/General Secretary)

Status

*Please use separate sheet wherever space is inadequate.

**Fill in the boxes with the appropriate code (given below) that identifies the occupancy status:

Owned—01	Rented—02	Leased—03	Rent-free—04	Others—05
----------	-----------	-----------	--------------	-----------

***Please enter the two digit code that identifies the status of the business from the selection below:

Proprietary—01	Unregistered Partnership—02	Registered Partnership—03	Hindu Undivided Family—04
Private Limited Company—05	Public Limited Company—06	Public Sector Undertaking—07	Government Company—08
Statutory Body—09	Co-operative Society—10	Government—11	Others—12

B. Factory:

Room/Flat No.

Premises No. & Street

City/Town

District

Pin Code

Municipal/Local body

Telephone Number

C. Any other place of business:

Room/Flat No.

Premises No. & Street

City/Town

District

Pin Code

Municipal/Local body

Telephone Number

11. Where the manufacturer is a Company, the Registration Certificate Number as issued by the Registrar of Companies, West Bengal:

12. Class or Classes of goods purchased or intended to be purchased for the purpose of:

(a) Use as raw materials in the manufacture of taxable goods in West Bengal:

(b) Use as raw materials in the manufacture of non-taxable goods in West Bengal:

13. *Details of Bank Account:

First Bank:

Name:

Branch:

Account No.:

Second Bank:

Name:

Branch:

Account No.:

14. Registration/Enrolment Number (if any) under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979:

15. PAN/TAN Number of the firm under the Income Tax Act, 1961 (if any):

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

16. ECC Number under the Central Excise and Tariff Act, 1985 (if any):

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

17. Certificate of Enlistment issued by the Municipal/Local Body:

(a) Number of the Certificate:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

D D M M Y Y Y Y

(b) Date of first issue of the Certificate:

--	--	--	--	--	--	--	--

D D M M Y Y Y Y

(c) Date of last renewal of the Certificate:

--	--	--	--	--	--	--	--

18. Total amount of purchase and sale of goods in:

(a) Last year:

Purchases	Rs.	Sales	Rs.
-----------	-----	-------	-----

(b) Current year, till the month preceding the date of application:

Purchases	Rs.	Sales	Rs.
-----------	-----	-------	-----

19. I/We have/have not acquired liability to pay tax under the West Bengal Value Added Tax Act, 2003 as a manufacturer for the first time from the date mentioned below:

D	D	M	M	Y	Y	Y	Y

I do hereby declare that the above statements are true to the best of my knowledge and belief.

Date

Signature

*(Proprietor/Partner/Karta/Managing Director/
Director/Company Secretary/Principal Officer/
Trustee/President/General Secretary)

Status

*Please use separate sheet wherever space is inadequate.

**Fill in the boxes with the appropriate code (given below) that identifies the occupancy status:

Owned—01	Rented—02	Leased—03	Rent-free—04	Others—05
----------	-----------	-----------	--------------	-----------

***Please enter the two digit code that identifies the status of the business from the section below:

Proprietary—01	Unregistered Partnership—02	Registered Partnership—03	Hindu Undivided Family—04
Private Limited Company—05	Public Limited Company—06	Public Sector Undertaking—07	Government Company—08
Statutory Body—09	Co-operative Society—10	Government—11	Others—12

THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 1C

Application for Registration for works contractors purchasing or procuring goods from within West Bengal only and not having any place of business outside the State

[See sub-rule (1) of rule 5]

01. Compulsory under section 24(1)(a) Voluntary under section 24(1)(b)

02. Name of the Applicant:

First Name

Middle Name

Surname

03. Sex: Male/Female

04. Father's Name/Husband's Name:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

05. Trade Name:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

06. Address of the Principal place of business:

Room/Flat No.

Premises No. & Street

City/Town

District

Pin Code

Municipal/Local body

Telephone Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

07. **Occupancy Status:

08. ***Status of the business:

09. If partnership, number of partners:

10. *Address of other place of business in West Bengal:

First place of business other than principal place of business [See section 2(29)]:

Room/Flat No.

Premises No. & Street

City/Town

District

Pin Code

Municipal/Local body

Telephone Number

Second place of business other than principal place of business [See section 2(29)]:

Room/Flat No.																				
Premises No. & Street																				
City/Town																				
District																				
Pin Code																				
Municipal/Local body																				
Telephone Number																				

11. Where the works contractor is a Company, the Registration Certificate Number as issued by the Registrar of Companies, West Bengal:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

12. Class or Classes of goods purchased or intended to be purchased for the purpose of use in the execution of works contract in West Bengal:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

13. *Details of Bank Account:

First Bank:

Name:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Branch:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Account No.:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Second Bank:

Name:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Branch:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Account No.:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

14. Registration/Enrolment Number (if any) under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

15. PAN/TAN Number of the firm under the Income Tax Act, 1961 (if any):

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

16. Certificate of Enlistment issued by the Municipal/Local Body:

(a) Number of the Certificate:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(b) Date of first issue of the Certificate:

D	D	M	M	Y	Y	Y	Y

(c) Date of last renewal of the Certificate:

D	D	M	M	Y	Y	Y	Y

17. Total amount of purchase and contractual transfer price (C.T.P.) of goods in:

(a) Last year:

Purchases	Rs.	C.T.P.	Rs.
-----------	-----	--------	-----

(b) Current year, till the month preceding the date of application:

Purchases	Rs.	C.T.P.	Rs.
-----------	-----	--------	-----

18. I/We have/have not acquired liability to pay tax under the West Bengal Value Added Tax Act, 2003 as a works-contractor for the first time from the date mentioned below:

D	D	M	M	Y	Y	Y	Y

I do hereby declare that the above statements are true to the best of my knowledge and belief.

Date

Signature

*(Proprietor/Partner/Karta/Managing Director/
Director/Company Secretary/Principal Officer/
Trustee/President/General Secretary)

Status

*Please use separate sheet wherever space is inadequate.

**Fill in the boxes with the appropriate code (given below) that identifies the occupancy status:

Owned—01	Rented—02	Leased—03	Rent-free—04	Others—05
----------	-----------	-----------	--------------	-----------

***Please enter the two digit code that identifies the status of the business from the selection below:

Proprietary—01	Unregistered Partnership—02	Registered Partnership—03	Hindu Undivided Family—04
Private Limited Company—05	Public Limited Company—06	Public Sector Undertaking—07	Government Company—08
Statutory Body—09	Co-operative Society—10	Government—11	Others—12

”;

(5) for FORM 14, *substitute* the following FORMS:—

THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 14

[See sub-rule (1) of rule 34]

[For dealers **not paying tax** under sub-section (3) of section 16 or sub-section (4) of section 18]

Section A

(GENERAL INFORMATION)

RETURN PERIOD				REGISTRATION NUMBER
	Day	Month	Year	
From				
To				

NAME AND STYLE of the business:

Address of the principal place of business:

Section B

(Statement of Sales)

Amount
(in Rs.)

01	Aggregate of sale price [Section 2(41)]	
02	Sale price of goods, tax on which has been paid on the maximum retail price as per the provision of section 16(4) at the time of purchase or on an earlier occasion.	
03	Sales Return within six months from the date of sale effected within West Bengal (As per column XII of Part A of Annexure B).	
04	Turnover of sales (01-02-03) [Section 2(55)]	
05	Deductions: (a) Sales declared tax free under section 21. [Section 16(1)(a)] (b) Sale in the course of inter-State trade or commerce within the meaning of section 3 of the Central Sales Tax Act, 1956. [Section 16(1)(b)] (c) Sales, in the course of *export/import or, preceding export within the meaning of section 5 of the Central Sales Tax Act, 1956. [Section 16(1)(b)] (d) Sales of goods, which are zero-rated as, referred to in sub-section (1) of section 21A. [Section 16(1)(c)] (e) Sales of goods through auctioneer or agent. [Section 16(1)(c) read with sub-rule (1) of rule 27] (f) Sales of tea through broker member under Private Treaty Sales. [Section 16(1)(c) read with sub-rule (2) of rule 27] (g) Other sales (please specify). [Section 16(1)(c) read with rule] Total: (a to g)	

		Amount (in Rs.)
06	Turnover of sales upon which tax is payable under this Act. [04 – 05]	
	(a) (i) Turnover inclusive of tax, if any	
	Rs.	
	Less : Tax charged under the Act [Rule]	
	(A) @ 1% Rs.	
	(B) @ 4% Rs.	
	(C) @ 12.5% Rs.	
	(D) @ given 16(2)(C) Rs.	
	Total (A) to (D) Rs.	
	(ii) Turnover as given in (i), excluding tax	Rs.
	(b) Turnover exclusive of tax	Rs.
	Total: [(a)(ii) + (b)]	

07. Break-up of Turnover of sales [06 Total = B + D], tax on M.R.P. [for dealers who have opted to pay tax under sub-section (4) of section 16] and tax at different rates

		At 1%	At 4%	At 12.5%	At such rate as referred to in section 16(2)(c)			TOTAL (I+II+III+IV)
		(I)	(II)	(III)	(IV)			(V)
					@ ...	@ ...	@ ...	
A	M.R.P. [Sec. 16(4)]							
	(i) excluding tax Rs.							
	(ii) including tax Rs.							
B	<u>Turnover included in 06</u>							
	(i) of A(i) Rs.							
	(ii) of A(ii) Rs.							
C	(i) Tax on A(i) Rs.							
	(ii) Tax on A(ii) Rs.							
D	Turnover (other than B) Rs.							
E	Tax on D Rs.							

Section C
(Works Contract)

		Amount (in Rs.)
08	Contractual transfer price.	
09	Deductions:	
	(a) Contractual transfer of goods, declared tax free under section 21. [Section 18(2)(a)]	Rs.
	(b) Charges towards labour, service and other like charges. *[Section 18(2)(b)/section 18(3)]	Rs.
	(c) Amounts paid to the sub-contractors. [Section 18(2)(c) read with proviso to sub-section (2)]	Rs.
	(d) Other contractual transfers as prescribed in rule(s). [Section 18(2)(d)]	Rs.
	Total: (a + b + c + d):	Rs.
10	Taxable contractual transfer price (8 – 9):	

11. Break-up of taxable contractual price (10) and tax at different rates.

		At 4%	At 12.5%	TOTAL (I + II)
		(I)	(II)	(III)
A	Taxable contractual transfer price (Rs.)			
B	Tax (Rs.)			

NOTE : Dealers using the provisions of sub-rule (2) of rule 30 shall submit Annexure D.

Section D

(Statement of Purchase, Purchase Return, Stock Transfer, etc.)

Amount (in Rs.)

12	Aggregate purchase price.			
13	Break up of purchase as shown in (12)	Purchase price (I)	Return (II)	Net amount (III)
	(a) of goods imported from outside India (sec. 5(2) of the CST Act, 1956].			
	(b) of goods purchased within the meaning of section 3 of the CST Act, 1956, *or/and section 5(3) of the CST Act, 1956 from outside the State.			
	(c) of taxable goods from registered dealers in West Bengal by paying tax on maximum retail price at the time of purchase under section 16(4) or on an earlier occasion.			
	(d) of capital goods from registered dealers in West Bengal.			
	(e) of non-taxable goods from registered dealers in West Bengal other than raw jute.			
	(f) of non-taxable goods not from registered dealers in West Bengal other than raw jute.			
	(g) of taxable goods, other than (c) and (d), from registered dealers in West Bengal.			
	(h) of raw jute from within West Bengal: Rs.			
	Less deduction, other than purchase return, if any: Rs.			
	*[Purchase return not applicable for shipper of jute]			
	Balance after deduction Rs. :			
	(i) of taxable goods not from registered dealers in West Bengal: Rs.			
	Less deduction u/s 12(1) Rs.			
	Balance after deduction Rs. :			
	Total: (a to i)			
(Goods received from Principal/Head Office/Branch)				
14	(a) Goods received as an agent/auctioneer from principal within West Bengal.			
	(b) Goods received from supplier outside West Bengal on branch transfer or on consignment basis.			
	Total: [(a) + (b)]			

15. Break up of turnover of purchase [13(h)(III) + 13(i)(III)] and purchase tax at different rates.

	@ 1%		@ 2%		@ 4%		@ 12.5%		Tax @ specified in sec. 16(2)(c)		Total	
	(I)	(II)	(III)	(IV)	(V)	(VI)	(VII)	(VIII)	(IX)	(X)	(XI)	(XII)
	Turn-over	Tax	Turn-over	Tax	Turn-over	Tax	Turn-over	Tax	Turn-over	Tax	Turn-over (I+III)+V+VII+IX)	Tax (II+IV+VI+VIII+X)
A. Purchase of raw jute in West Bengal by the shippers of jute.												
B. Purchase of raw jute in West Bengal by the occupier of jute mill.												
C. Purchase of capital goods not from registered dealer.												
D. Purchase of goods other than capital goods [but including MRP goods notified u/s 16(4)] not from registered dealer for ** direct use in business.												
E. Purchase of goods not from registered dealer other than those mentioned in 'C' and 'D' above.												
F. Total:	(A + B + C + D + E)											

16. Break-up of purchase [13(g)] from registered dealers in West Bengal and Tax at different rates.

		At 1%	At 4%	At 12.5%	Tax @ specified in sec 16(2)(c)	At compounded rate	Against D. Form [Sec. 5(3) CST Act]	Total (I+II+III+IV+V+VI)
		(I)	(II)	(III)	(IV)	(V)	(VI)	(VII)
A	Purchase price (exclusive of tax) (Rs.)							
B	Tax (Rs.)						Nil	
C	Input tax eligible for availing credit during the period.					Nil	Nil	

17. Tax paid or payable on purchase of capital goods eligible for input tax credit or input tax rebate during the period.

Purchase of capital goods as shown in 13(d)			Purchase of capital goods as shown in 15C(XII)			Purchase of capital goods during earlier period		
Tax paid or payable (Rs.)	Out of (I) amt. eligible for input tax credit/input tax rebate (Rs.)	Out of (II) the eligible instalment of credit/input tax rebate during the peioud (Rs.)	Tax payable (Rs.)	Out of (IV) amt. eligible for input tax credit/input tax rebate (Rs.)	Out of (V) the eligible instalment of input tax credit/input rebate during the period (Rs.)	Period during which the goods were purchased	Total eligible amt. of input tax credit/ input tax rebate (Rs.)	Out of (VIII) the eligible instalment of input tax credit/input tax rebate during the period (Rs.)
(I)	(II)	(III)	(IV)	(V)	(VI)	(VII)	(VIII)	(IX)
							Total	
X Total eligible amount of input tax credit/input tax rebate during the period: [(III) + (VI) + Total of (IX)]								

18	Transfer price of goods despatched, outside the State, otherwise than by way of sale—	
	(a) purchased from dealers in West Bengal, or manufactured in West Bengal, and taxable @ 4% or less:	Rs.
	(b) purchased from dealers in West Bengal, or manufactured in West Bengal, and taxable @ 12.5% or more:	Rs.
	(c) purchased from dealers in West Bengal, or manufactured in West Bengal, and exempt under the Act:	Rs.
	(d) imported from outside the State:	Rs.
	Total: (a to d)	Rs.

Section E

(Net tax payable, etc.)

Amount
(in Rs.)

19	(a) Output tax [7C(V) + 7E(V) + 11B(III) + 15F(XII)] [Section 2(26)]		
	(b) The amount of deferred output tax payable, if any, during the period. [Only for dealers whose deferment period has expired.]	Rs.	
	(c) The amount of tax charged in short of the actual amount.	Rs.	
	(d) The amount of tax charged in excess of the actual amount. (Enclose a statement showing credit note no., date and amount with reference to the concerned tax invoice, invoice etc.)	Rs.	
	(e) Total output tax (a + b + c - d).	Rs.	
	(f) Out of (e) the amount of output tax deferred or remitted during the period, if any. [as per Annexure G]	Rs.	
	(g) Output tax on sale of goods, which is not deferred or remitted [e - f].	Rs.	
20	Input tax eligible for availing credit during the period [section 22]:		
	(a) Eligible amount out of [15B(XII) + 15D(XII) + 16C(VII) + 17(X)]	Rs.	
	(b) Input tax credit on stock *[Rule 21 or Rule 22]	Rs.	
	(c) The amount of accumulated input tax credit available on expiry of deferment, tax holiday or remission, if any, [For dealers whose period of deferment, tax holiday or remission has expired.]	Rs.	
(d) Total: (a + b + c)	Rs.		
21	Net Tax Credit for the period. [Section 22(17)] (Fill in the amount, wherever applicable, else put zero):		
	(a) Input tax credit/rebate [20(d)].	Rs.	
	(b) The amount of input tax credit claimed in short of the actual amount in the preceding period(s).	Rs.	
	(c) Excess input tax credit/rebate brought down from the previous period less any refund claimed earlier u/s 61.	Rs.	
	(d) Reverse credit [As per Annexure F]:		
	(i) The amount of input tax paid/payable in excess of the actual amount and credit enjoyed on the excess amount.	Rs.	
	(ii) The amount of tax paid on purchase of goods returned or rejected. (As per column XIII of Part B of Annexure B).	Rs.	
	(iii) Reverse Credit other than (i) and (ii) above.	Rs.	
	(iv) Total Reverse Credit (i) + (ii) + (iii).	Rs.	
	(e) Net Tax Credit for the period [(a) + (b) + (c) - (d)(iv)].	Rs.	
(f) Out of (e), the amount of net tax credit, if any, that will be accumulated and carried forward until expiry of period of deferment, exemption or remission. (As per Annexure G).	Rs.		
(g) Out of (e), the amount of net tax credit, which will not be accumulated (e - f).	Rs.		

22. Month-wise break-up of output tax, input tax credit, net tax credit, net tax payable, etc.

Amount (in Rs.)

	1st Month	2nd Month	3rd Month
(a) Output tax [19(g)]			
(b) Input tax credit [20(d)]			
(c) Net tax credit [21(g)]			
(d) Where output tax on sale of goods is not deferred or remitted: (i) Net tax payable. [(a) – (c)], or (ii) Input tax credit/rebate carried forward. [(c) – (a)]			
(e) Where the dealer is enjoying deferment or remission: Output tax *deferred/remitted. [19(f)] [As per Annexure G]			
(f) Where output tax on sale of goods is not deferred or remitted: Input tax rebate carried forward, as in 22(d)(ii), if adjustable under the CST Act.			
(g) Where output tax on sale of goods is not deferred or remitted: Unutilised input tax credit, [22d(ii)-22f], to be carried forward to next period. (Rs.) Less: Claim for refund to be made u/s 61. (Rs.) Balance (Rs.)			
(h) Tax deducted at source (enclose Form 18).			
(i) Tax paid [other than 22(h)]			
(j) Tax paid in excess in earlier period, now adjusted.			
(k) Tax *payable/paid in excess [22(d)(i) – 22(h) – 22(i) – 22(j)]. Negative amount will be the excess amount]			
(l) Interest payable (if any): (a) Interest under section 33. Rs. (b) Interest under section 34A. Rs. Total: (a) + (b) Rs.			
(m) Interest paid. Rs.			
(n) Interest *payable/paid in excess. [22(l) – 22(m)/22(m) – 22(l)]			

23	Claim for refund, if any:	Rs.	
----	---------------------------	-----	--

24 Payment Details:

Date	Challan No.	Bank/Treasury			Period	Amount
		Name	Branch	Code		
TOTAL						

25. Information on issue and receipt of tax invoices for the return period.

Period	***Tax Invoices Issued		Tax Invoices Received		
	From (Serial No.)	To (Serial No.)	From (No. of Sellers)	Total number of Invoices	Amount of Purchase (Rs.)
Month (Year)					

26. Information on issue and receipt of invoices/cash memo/bills for the return period.

Period	***Invoices/Cash Memo/Bills Issued		Invoices/Cash Memo/Bills Received		
	From (Serial No.)	To (Serial No.)	From (No. of Sellers)	Total number of Invoices	Amount of Purchase (Rs.)
Month (Year)					

DECLARATION

I, (full name in BLOCK LETTERS)

declare that the information and particulars given in this return in respect of the period shown herein are correct and complete.

Date:

Signature of the Dealer

Name and Status _____

* Strike out whichever is not applicable,

*** Direct use in business, as referred to in 15D, means use in business of goods upon which input tax credit or input tax rebate as per the provisions of section 22 of the VAT Act is available.

*** Which tax invoice or invoice or cash memo or bill is being issued by applying different prefix, details, in respect of each such prefix is to be given.

[Use separate sheet wherever space is inadequate.]

FOR OFFICE USE

Due date of submission (dd-mm-yyyy)

--	--	--	--	--	--	--	--	--	--

Date of receipt (dd-mm-yyyy)

--	--	--	--	--	--	--	--	--	--

Delay in submission from due date (mm)

--	--

Seal:

Signature (with date) of the Receiving Official

Designation:

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.

Return Period			
	Day	Month	Year
From			
To			

Registration Number									

Name and Style of the Business

Name of goods on which tax is payable on MRP	Aggregate of MRP (excluding tax)	Rate of tax	Amount of tax paid or payable
I	II	III	IV
Totat:			

Total Tax *payable/paid

Signature of the Dealer

Date

Status

* Strike out whichever is not applicable.

ANNEXURE B

Annexure to return to be submitted by dealers having sales return *or/and purchase return during the period for which the return is being filed.

Return Period			
	Day	Month	Year
From			
To			

Registration Number									

Name and Style of the Business

PART A**Sales Return**

[To be filled up where goods are returned within six months from the date of sale.]

Date of retrun	Date of sale	Con-cerned invoice No.	@1%		@4%		@12.5%		@.....		Total	
			Sale price	Tax	Sale price	Tax	Sale price	Tax	Sale price	Tax	Sale price	Tax
I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII (IV+VI+ VIII+ X)	XIII (V+VII+ IX+XI)
									Total:			

PART B**Purchase Return**

Date of retrun	Date of purchase	Con-cerned invoice no.	@1%		@4%		@12.5%		@.....		Total	
			Pur-chase price	Tax	Pur-chase price	Tax	Pur-chase price	Tax	Pur-chase price	Tax	Purchase price	Tax
I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII (IV+VI+ VIII+ X)	XIII (V+VII+ IX+XI)
									Total:			

Signature of the Dealer

Status

Date

ANNEXURE D

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.

Return Period			
	Day	Month	Year
From			
To			

Registration Number									

Name and Style of the Business

Sl. No.	Nature of works contract [rule 30(2)]	Contractual transfer price (CTP)	% of deduction as given in rule 30(2) after deduction u/s 18(2)(a) **or/and 18(2)(c), if any	Taxable CTP	Tax payable on (5)	
(1)	(2)	(3)	(4)	(5)	(6)	
					@4%	@12.5%

Signature of the Dealer.....

Date

Status

* Where a dealer is able to ascertain the amount of deduction for labour, service and other like charges from his books of accounts, working showing such calculation need to be shown in a separate sheet of paper and attached with this return.

** Strike out which ever is not applicable.

ANNEXURE E

Annexure to Return to be filled in by dealers making Stock Transfer.

Return Period			
	Day	Month	Year
From			
To			

Registration Number									

Name and Style of the Business

PART A**Statement of goods despatched, outside West Bengal,
otherwise than by way of sale during the period:**

Date	Invoice No.	*Despatch document No.	Description of the item	Name and R.C. No. of the transferee	Qty.	Transfer price (Rs.)	Estimated sale price in West Bengal (Rs.)
(I)	(II)	(III)	(IV)	(V)	(VI)	(VII)	(VIII)
Total:							

PART B**Statement of goods despatched to agent, within West Bengal,
otherwise than by way of sale during the period:**

Date	Invoice No.	*Despatch document No.	Description of the item	Name and address of the transferee	Qty.	Transfer price (Rs.)	Estimated sale price in West Bengal (Rs.)
(I)	(II)	(III)	(IV)	(V)	(VI)	(VII)	(VIII)
Total:							

Date

Signature of the Dealer

Status

*Given the numbers of Consignment Note or Railway Receipt or Air Note or other similar transport document.

ANNEXURE F**Annexure to Return to be filed where input tax credit is to be reversed.**

Return Period			
	Day	Month	Year
From			
To			

Registration Number									

Name and Style of the Business:

Method Adopted for Calculation of Reverse Credit (Indicate which method has been adopted):

Please tick.

*Self-Accounting (i.e. ascertainable from the books of accounts)		Formula as given in rule 23(4)	
--	--	--------------------------------	--

Calculation of Reverse Credit using formula as given in rule 23(4):

		Stock Transfer I	Exempt Sale II	Goods lost, damaged, etc. III	Others IV	Total (I+II+III+IV)
1. Reverse Credit (Rs.)	Starting from 1st day of the Accounting year to last day of the month when occasion of reverse credit arises.					
2. Input tax credit reversed in earlier periods.	Tax period.					
	Total					
3. Reverse credit for the tax period. (1 – 2)						

Date

Signature of the Dealer

Status.....

* For calculation of reverse credit as per the provision of sub-rule (4) of rule 23, monthwise working as per the table above is to be furnished.

* In case of self-accounting method, monthwise detail of working showing how the amount of reverse credit was arrived at is to be shown in a separate sheet of paper and attached within the return.

ANNEXURE G**Annexure to Return to be filled in by dealers enjoying deferment/exemption/remission.**

Return Period			
	Day	Month	Year
From			
To			

Registration Number									

Name and Style of the Business:

	Deferment under section 118(1)(a)	Exemption under section 118(1)(b)	Remission under section 18(1)(c)
(i) Turnover of sales			

	Deferment under section 118(1)(a)	Exemption under section 118(1)(b)	Remission under section 18(1)(c)
(ii) *100% of net tax i.e. output tax to be deferred/exempted/remitted during the period.			
(iii) *Total output tax deferred/exempted/remitted till date.			
(iv) Balance of input tax credit or rebate as B/F at the beginning of the period.			
(v) Input tax credit or rebate for the period.			
(vi) Input tax credit or rebate reversed *or/and enjoyed during the period.			
Total input tax credit/rebate accumulated till date. [(iv) + (v) – (vi)]			

Date

Signature of the Dealer

Status

* Strike out whichever is not applicable.

THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 14A

[See sub-rule (1) of rule 34.]

[For registered resellers **not paying tax** under sub-section (3) of section 16
and not despatching goods otherwise than by way of sale within or
 outside the State]

Section A

(General Information)

RETURN PERIOD			
	Day	Month	Year
From			
To			

REGISTRATION NUMBER									

Name and Style of the business:

Address of the principal place of business:

Section B

(Statement of Sales)

AMOUNT (in Rs.)

01.	Aggregate of sale price [Section 2(41)]	
02.	Sale price of goods, tax on which has been paid on the maximum retail price as per the provision of section 16(4) at the time of purchase or on an earlier occasion	
03.	Sales Return within six months from the date of sale effected within West Bengal (As per column XII of Part A of Annexure B)	
04.	Turnover of sales (01—02—03) [Section 2(55)]	
05.	Deductions: (a) Sales declared tax free under section 21. [Section 16(1)(a)] Rs. (b) Sale in the course of inter-State trade or commerce within the meaning of section 3 of the Central Sales Tax Act, 1956. [Section 16(1)(b)] Rs. (c) Sales, in the course of *export/preceding export within the meaning of section 5 of the Central Sales Tax Act, 1956. [Section 16(1)(b)] Rs. (d) Other sales (please specify). [Section 16(1)(c) read with rule] Rs. Total: (a to d)	
06.	Turnover of sales upon which tax is payable under this Act. [04—05] (a) (i) Turnover inclusive of tax, if any Rs. Less: tax charged under the Act (A) @ 0% Rs. (B) @ 1% Rs. (C) @ 4% Rs. (D) @ 12.5% Rs. (E) @ given 16(2)(c) Rs. Total (A) to (E) Rs. (ii) Turnover as given in (i), excluding tax Rs. (b) Turnover exclusive of tax Rs. Total [(a)(ii)+(b)]	

B.	Purchase of goods other than capital goods [but including MRP goods notified u/s 16(4)] not from registered dealer for **direct use in business.									
C.	Purchase of goods not from registered dealer other than those mentioned in 'A' and 'B' above.									
D.	TOTAL	(A+B+C)								

11. Break-up of purchase [09(d)(III)] from registered dealers in West Bengal and Tax at different rates:

		At 1%	At 4%	At 12.5%	Tax @ specified in sec. 16(2)(c)	At compounded rate	Against D. Form [Sec. 5(3) of CST Act]	TOTAL I to VI
		(I)	(II)	(III)	(IV)	(V)	(VI)	(VII)
A.	Purchase price (exclusive of tax) (Rs.)							
B.	Tax (Rs.)						Nil	
C.	Input tax eligible for availing credit during the period.					Nil	Nil	

12. Tax paid or payable on purchase of Capital goods.

(a) Total tax involved:—	
(i) tax on purchase as shown in 09(b)(iii)	Rs.
(ii) tax as shown in 10(A)(X)	Rs.
	Total (i+ii)
(b) Out of (a) Total, amount eligible for input tax credit. [See sub-rule (2) of rule 19]	Rs.

Section D

(Net tax payable, etc.)

AMOUNT
(in Rs.)

13.	Output tax [7B(V) + 10(D)(X)] [Section 2(26)] Add: The amount of tax charged in short of the actual amount. Less: The amount of tax charged in excess of the actual amount. (Enclose a statement showing credit note no., date and amount with reference to the concerned tax invoice, invoice etc.)	
	Balance Total:	

14.	Input tax eligible for availing credit during the period. [Section 22]		
	(a) Eligible amount out of [10B(X) + 11C(VII) + 12(b)]	Rs.	
	(b) Input tax credit on stock *[Rule 21 or Rule 22]	Rs.	
	(c) Total: (a+b)	Rs.	
15.	Net Tax Credit for the period. [Section 22(17)]: (Fill in the amount, wherever applicable, else put zero)		
	(a) Input tax credit/rebate [14(c)]	Rs.	
	(b) The amount of input tax credit/rebate claimed in short of the actual amount in the preceding period(s).	Rs.	
	(c) Excess Input tax credit/rebate brought down from the previous period less any refund claimed earlier u/s 61.	Rs.	
	(d) Reverse credit [Vide Annexure F]		
	(i) The amount of input tax paid in excess of the actual amount and credit enjoyed on the excess amount.	Rs.	
	(ii) The amount of tax paid on purchase of goods returned or rejected (As per column XIII of Part B of Annexure B)	Rs.	
	(iii) Reverse Credit other than (i) and (ii) above.	Rs.	
	(iv) Total Reverse Credit [(i)+(ii)+(iii)].	Rs.	
	(e) Net Tax Credit for the period [(a)+(b)+(c)-d(iv)].	Rs.	

16. Monthwise break-up of output tax, input tax credit, net tax credit, net tax payable, etc.:

AMOUNT (in Rs.)

	1st Month	2nd Month	3rd Month
(a) Output tax (13)			
(b) Input tax credit [14(c)]			
(c) Net tax credit [15(e)]			
(d) (i) Net tax payable [(a)-(c)] or (ii) Input tax credit/rebate carried forward [(c)-(a)]			
(e) Input tax rebate carried forward, as in 16(d)(ii), if adjustable under the CST Act.			
(f) Unutilised input tax credit, [16(d)(ii)-16(e)], to be carried forward to next period. Rs. Less: claim for refund to be made u/s 61 Rs. Balance Rs.			
(g) Tax paid			
(h) Tax paid in excess in earlier period, now adjusted			
(i) Tax *payable/paid in excess [16(d)(i)-16(g)-16(h). Negative amount will be the excess amount].			
(j) Interest payable (if any): (i) Interest under section 33 Rs. (ii) Interest under section 34A Rs. Total: (i)+(ii)			
(k) Interest paid Rs.			
(l) Interest *payable/paid in excess [16(j)-16(k)]/[16(k)-16(j)]			

17.	Claim for refund, if any	Rs.	
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18. Payment Details:

Date	Challan No.	Bank/Treasury			Period	Amount
		Name	Branch	Code		
					TOTAL	

19. Information on issue and receipt of tax invoices for each month of the quarter:

PERIOD	***TAX INVOICES ISSUED		TAX INVOICES RECEIVED		
	From (Serial No.)	To (Serial No.)	From (No. of Sellers)	Total number of Invoices	Amount of Purchase (Rs.)
Month (Year)					

20. Information on issue and receipt of invoices/cash memo/bills for the return period:

PERIOD	***INVOICES/CASH MEMO/BILLS ISSUED		INVOICES/CASH MEMO/BILLS RECEIVED		
	From (Serial No.)	To (Serial No.)	From (No. of Sellers)	Total number of Invoices	Amount of Purchase (Rs.)
Month (Year)					

DECLARATION

I, (Full name in BLOCK LETTERS)
 declare that the information and particulars given in this return in respect of the period shown herein are correct
 and complete.

Date:

.....
Signature of the Dealer

Name and Status

* Strike out whichever is not applicable.

** Direct use in business, as referred to in 10B, means use in business of goods upon which input tax credit or input tax rebate as per the provisions of section 22 of the VAT Act is available.

*** Where tax invoice or invoice or cash memo or bill is being issued by applying different prefix, details in respect of each such prefix is to be given.

[Use separate sheet wherever space is inadequate.]

FOR OFFICE USE

Due Date of submission (dd-mm-yyyy)										
Date of Receipt (dd-mm-yyyy)										
Delay in submission from due date (mm)										

Seal:

Signature (with date) of the Receiving Official
Designation

ANNEXURE B

Annexure to Return to be submitted by dealers having sales return *or/and purchase return during the period for which the return is being filed.

RETURN PERIOD			
	Day	Month	Year
From			
To			

REGISTRATION NUMBER									

Name and Style of the Business:

PART A**Sales Return**

[To be filled up where goods are returned within six months from the date of sale]

Date of return	Date of sale	Con-cerned invoice No.	@1%		@4%		@12.5%		@ ...		TOTAL	
			Sale price	Tax	Sale price	Tax	Sale price	Tax	Sale price	Tax	Sale price	Tax
I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII (IV+VI+ VIII+X)	XIII (V+VII+ IX+XI)
Total:												

PART B
Purchase Return

Date of return	Date of purchase	Con- cerned invoice No.	@1%		@4%		@12.5%		@		TOTAL	
			Pur- chase price	Tax	Pur- chase price	Tax	Pur- chase price	Tax	Pur- chase price	Tax	Pur- chase price	Tax
I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII (IV+VI+ VIII+X)	XIII (V+VII+ IX+XI)
Total:												

Signature of the Dealer

Date

Status

*Strike out whichever is not applicable.

ANNEXURE F

Annexure to Return to be filed where input tax credit is to be reversed.

RETURN PERIOD			
	Day	Month	Year
From			
To			

REGISTRATION NUMBER									

Name and Style of the Business:

Method Adopted for Calculation of Reverse Credit. (Indicate which method has been adopted):

Please tick

*Self-Accounting (i.e. ascertainable from the books of accounts)		Formula as given in rule 23(4)	
--	--	--------------------------------	--

Calculation of Reverse Credit using formula as given in rule 23(4).

		Exempt Sale I	Goods lost, damaged etc. II	Others III	Total (I+II+III)
1. Reverse Credit (Rs.)	Starting from 1st day of the Accounting year to last day of the month when occasion of reverse credit arises.				
2. Input tax credit reversed in earlier occasions.	Tax period				
	Total				
3. Reverse credit for the tax period. (1 – 2)					

Signature of the Dealer

Date

Status

- For calculation of reverse credit as per the provision of sub-rule (4) of rule 23, monthwise working as per the table above is to be furnished.
- In case of self-accounting method, monthwise detail of working showing how the amount of reverse credit was arrived at is to be shown in a separate sheet of paper and attached with the return.

THE WEST BENGAL VALUE ADDED TAX RULES, 2005**FORM 14B**

[See sub-rule (1) of rule 34]

[For registered manufacturing dealers not enjoying deferment, remission or exemption and not despatching goods otherwise than by way of sale within or outside the State and not engaged in works contract.]

Section A**(GENERAL INFORMATION)**

Return Period			
	Day	Month	Year
From			
To			

Registration Number									

Name and Style of the business:

Address of the principal place of business:

Section B**(Statement of Sales)**

Amount (in Rs.)

01.	Aggregate of sale price [Section 2(41)]	
02.	Sale price of goods, tax on which has been paid of the maximum retail price as per the provision of section 16(4) at the time of purchase or on an earlier occasion	
03.	Sales Return within six months from the date of sale effected within West Bengal (As per column XII of Part A of Annexure B)	
04.	Turnover of sales (01-02-03) [Section 2(55)]	
05.	Deductions:	
	(a) Sales declared tax free under section 21: [Section 16 (1)(a)]	Rs.
	(b) Sale in the course of inter-State trade or commerce within the meaning of section 3 of the Central Sales Tax Act, 1956. [Section 16(1)(b)]	Rs.
	(c) Sales, in the course of *export/import or, preceding export within the meaning section 5 of the Central Sales Tax Act, 1956. [Section 16(1)(b)]	Rs.
	(d) Sales of goods, which are zero-rated as, referred to in sub-section (1) of section 21A. [Section 16(1)(c)]	Rs.
	(e) Other sales (please specify). [Section 16(1)(c)] read with rule	Rs.
	Total: (a to e)	Rs.
06.	Turnover of sales upon which tax is payable under this Act. [04-05]	
	(a) (i) Turnover inclusive of tax, if any	Rs.
	Less: tax charged under the Act [Rule	
	(A) @ 1%	Rs.
	(B) @ 4%	Rs.
	(C) @ 12.5%	Rs.
	(D) @ given 16(2)(C)	Rs.
	Total (A) to (D)	Rs.
	(ii) Turnover as given in (i), excluding tax	Rs.
	(b) Turnover exclusive of tax	Rs.
	Total [(a)(ii)+(b)]	

07. Break-up of Turnover of sales (**06 Total = B + D**), tax on M.R.P. (for dealers who have opted to pay tax under sub-section (4) of section 16 and tax at different rates.

	(I)	At 1%	At 4%	At 12.5%	At such rate as referred to in section 16(2)(c) (IV)			TOTAL (I+II+III+IV)
		(II)	(II)	(III)	@....	@....	@....	(V)
A	<u>M.R.P.</u> [Sec. 16(4)] (i) excluding tax Rs. (ii) including tax Rs.							
B	<u>Turnover included in 06</u> (i) of A (i) Rs. (ii) of (A) (ii) Rs.							
C	(i) Tax on A(i) Rs. (ii) Tax on A (ii) Rs.							
D	Turnover (other than B) Rs.							
E	Tax on D							

Section C

(Statement of Purchase, Purchase Return, and Input Tax Credit or Input Tax Rebate)

AMOUNT (in Rs.)

08.	Aggregate purchase price			
09.	Breck up of purchase as shown in (08)	Purchase price (I)	Return (II)	Net value (III)
	(a) of goods imported from outside India [sec. 5(2) of the CST Act, 1956].			
	(b) of goods purchased within the meaning of section 3 of the CST Act, 1956, *or/and section 5(3) of the CST Act, 1956 from outside the State.			
	(c) of taxable goods from registered dealers in West Bengal by paying tax on maximum retail price at the time of purchase under section 16(4) or on an earlier occasion.			
	(d) of capital goods from registered dealers in West Bengal.			
	(e) of non-taxable goods from registered dealers in West Bengal other than raw jute.			
	(f) of non-taxable goods from unregistered dealers in West Bengal other than raw jute.			
	(g) of taxable goods, other than (e) and (d), from registered dealers in West Bengal.			
	(h) of raw jute from within West Bengal: Rs. Less deduction, other than purchase return, if any: Rs.			
	•[Purchase return not applicable for shipper of jute]			
	Balance after deduction Rs.:			
	(i) of taxable goods in West Bengal not from registered dealers			
	Total (a to i)			

10. Break-up of turnover of purchase in West Bengal [09(h)(III) + 09(i)(III)] and purchase tax at different rates.

	@1%		@2%		@4%		@12.5%		Tax @ specified in sec. 16(2)(c)		Total	
	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII
	Turn-over	Tax	Turn-over	Tax	Turn-over	Tax	Turn-over	Tax	Turn-over	Tax	Turn-over (I+III+V+VII+IX)	Tax (II+IV+VI+VIII+X)
A. Purchase of raw jute in West Bengal by the shippers of jute.												
B. Purchase of raw jute in West Bengal by the occupier of jute mill.												
C. Purchase of capital goods not from registered dealer.												
D. Purchase of goods other than capital goods [but including MRP goods notified u/s 16(4)] not from registered dealer for **direct use in business.												
E. Purchase of goods not from registered dealer other than those mentioned in 'C' and 'D' above.												
F. Total	(A + B + C + D + E)											

11. Break-up of Purchase [09(g)] from registered dealers in West Bengal and Tax at different rates.

	At 1%	At 4%	At 12.5%	Tax @ specified in sec. 16(2)(c)	At compounded rate	Total (I+II+III+IV+V)
	(I)	(II)	(III)	(IV)	(V)	(VI)
A. Purchase price (exclusive of tax) (Rs.)						
B. Tax (Rs.)						
C. Input tax eligible for availing credit during the period					Nil	

12. Tax paid or payable on purchase of Capital Goods eligible for input tax credit or input tax rebate during the period.

Purchase of capital goods as shown in 9(d)			Purchase of capital goods as shown in 10C(XII)			Purchase of capital goods during earlier period			
Tax paid or payable. (Rs.)	Out of (I) amt. eligible for input tax credit/input tax rebate. (Rs.)	Out of (II) the eligible instalment of input tax credit/input tax rebate during the period. (Rs.)	Tax payable. (Rs.)	Out of (IV) amt. eligible for input tax credit/input tax rebate. (Rs.)	Out of (V) the eligible instalment of input tax credit/input tax rebate during the period. (Rs.)	Period during which the goods were purchased.	Total eligible amt. of input tax credit/ input tax rebate. (Rs.)	Out of (VIII) the eligible instalment of input tax credit/input tax rebate during this period. (Rs.)	
(I)	(II)	(III)	(IV)	(V)	(VI)	(VII)	(VIII)	(IX)	
							Total		
X	Total eligible amount of input tax credit/input tax rebate during the period [(III) + (VI) + Total of (IX)]					Rs.			

Section D

(Net tax payable, etc.)

Amount (in Rs.)

13.	Output tax [7C(V) + 7E(V) + 10F(XII)] [Section 2(26)]	
	Add : The amount of tax charged in short of the actual amount.	Rs.
	Less : The amount of tax charged in excess of the actual amount. (Enclose a statement showing credit note No. date and amount with reference to the concerned tax invoice, invoice etc.).	Rs.
	Balance Total:	Rs.

14.	Input tax eligible for availing credit during period. [Section 22]		
	(a) Eligible amount out of [10B(XII) + 10D(XII) + 11C(VI) + 12(X)]	Rs.	
	(b) Input tax credit on stock *[Rule 21 or Rule 22]	Rs.	
	Total: (a+b):	Rs.	
15.	Net Tax Credit for the period. [Section 22(17)]: (Fill in the amount, wherever applicable, else put zero)		
	(a) Input tax credit/rebate (14)	Rs.	
	(b) The amount of input tax credit claimed in short of the actual amount in the preceding period(s).	Rs.	
	(c) Excess Input tax credit/rebate brought down from the previous period less any refund claimed earlier u/s 61.	Rs.	
	(d) Reverse credit [As per Annexure F]		
	(i) The amount of input tax paid/payable in excess of the actual amount and credit enjoyed on the excess amount.	Rs.	
	(ii) The amount of tax paid on purchase of goods returned or rejected (As per column XIII of Part B of Annexure B):	Rs.	
	(iii) Reverse Credit other than (i) and (ii) above.	Rs.	
	(iv) Total Reverse credit (i) + (ii) + (iii).	Rs.	
	(e) Net Tax Credit for the period [(a) + (b) + (c) – d(iv)].	Rs.	

16. Monthwise break-up of output tax, input tax credit, net tax credit, net tax payable.

Amount (in Rs.)

	1st Month	2nd Month	3rd Month
(a) Output tax [13(Total)]			
(b) Input tax credit [14(Total)]			
(c) Net tax credit [15(e)]			
(d) (i) Net tax payable [(a) – (c)] or (ii) Input tax credit/rebate carried forward [(c) – (a)]			
(e) Input tax rebate carried forward, as in 16(d)(ii), if adjustable under the CST Act.			
(f) Unutilised input tax credit, [16(d)(ii) – 16(e)], to be carried forward to next period. Rs. Less: Claim for refund to be made u/s 61. Rs. Balance (Rs.)			
(g) Tax paid			
(h) Tax paid in excess in earlier period, now adjusted.			
(i) Tax *payable/paid in excess [16(d)(i) – 16(g) – 16(h). Negative amount will be the excess amount].			
(j) Interest payable (if any): (i) Interest under section 33 Rs. (ii) Interest under section 34A Rs. Total: (a) + (b) Rs.			
(k) Interest paid Rs.			
(l) Interest *payable/paid in excess [(16(j) – 16(k))/(16(k) – 16(j))]			

17.	Claim for refund, if any:	Rs.	
-----	---------------------------	-----	--

18. Payment Details:

Date	Challan No.	Bank/Treasury			Period	Amount
		Name	Branch	Code		
					TOTAL	

19. Information on issue and receipt of tax invoices for the return period:

PERIOD	***TAX INVOICES ISSUED		TAX INVOICES RECEIVED		
	From (Serial No.)	To (Serial No.)	From (No. of Sellers)	Total number of Invoices	Amount of Purchase (Rs.)
Months (Year)					

20. Information on issue and receipt of invoices/cash memo/bills for the return period:

PERIOD	***INVOICES/CASH MEMO/BILLS ISSUED		INVOICES/CASH MEMO/BILLS RECEIVED		
	From (Serial No.)	To (Serial No.)	From (No. of Sellers)	Total number of Invoices	Amount Purchase (Rs.)
Months (Year)					

DECLARATION

I, (Full name in BLOCK LETTERS)
 declare that the information and particulars given in this return in respect of the period shown herein are correct
 and complete.

Date:

.....
Signature of the Dealer

Name and Status

* **Strike out whichever is not applicable.**** **Direct use in business, as referred to in 15D, means use in business of goods upon which input tax credit or input tax rebate as per the provisions of section 22 of the VAT Act is available.***** **Where tax invoice or invoice or cash memo or bill is being issued by applying different prefix, details in respect of each such prefix is to be given.**

[Use separate sheet wherever space is inadequate].

FOR OFFICE USE

Due Date of submission (dd-mm-yyyy)	<input type="text"/>
Date of Receipt (dd-mm-yyyy)	<input type="text"/>
Delay in submission from due date (mm)	<input type="text"/>

Seal:

Signature (with date) of the Receiving Official
Designation

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.

RETURN PERIOD			
	Day	Month	Year
From			
To			

REGISTRATION NUMBER									
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Name and Style of the business:

Name of goods on which tax is payable on MRP	Aggregate of MRP (excluding tax)	Rate of tax	Amount of tax paid or payable
I	II	III	IV
Total :			

Total Tax *payable/paid:

Date

Signature of the Dealer

Status

ANNEXURE B

Annexure to return to be submitted by dealers having sales return *or/and purchase return during the period for which the return is being filed.

RETURN PERIOD			
	Day	Month	Year
From			
To			

REGISTRATION NUMBER									

Name and Style of the business:

PART A
Sales Return

[To be filled up where goods are returned within six months from the date of sale.]

Date of return	Date of sale	Con- cerned invoice No.	@1%		@4%		@12.5%		@ ...		TOTAL	
			Sale price	Tax	Sale price	Tax	Sale price	Tax	Sale price	Tax	Sale price	Tax
I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII (IV+VI+ VIII+X)	XIII (V+VII+ IX+XI)
Total:												

PART B
Purchase Return

Date of return	Date of purchase	Con- cerned invoice No.	@1%		@4%		@12.5%		@ ...		TOTAL	
			Pur- chase price	Tax	Pur- chase price	Tax	Pur- chase price	Tax	Pur- chase price	Tax	Pur- chase price	Tax
I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII (IV+VI+ VIII+X)	XIII (V+VII+ IX+XI)
Total:												

Signature of the Dealer

Date

Status

ANNEXURE F

Annexure to return to be filed where input tax credit is to be reversed.

RETURN PERIOD				REGISTRATION NUMBER																
	Day	Month	Year																	
From																				
To																				
Name and Style of the Business:																				

Method Adopted for Calculation of Reverse Credit. (Indicate which method has been adopted):

Please tick.

*Self-Accounting (i.e. ascertainable from the books of accounts)		Formula as given in rule 23(4)	
--	--	--------------------------------	--

Calculation of Reverse Credit using formula as given in rule 23(4):

		Exempt Sale I	Goods lost, damaged etc. II	Others III	Total (I+II+III)
1. Reverse Credit (Rs.)	Starting from 1st day of the Accounting year to last day of the month when occasion of reverse credit arises.				
2. Input tax credit reversed in earlier occasions.	Tax period				
	Total				
3. Reverse credit for the tax period. (1 – 2)					

Signature of the Dealer

Date

Status

- For calculation of reverse credit as per the provision of sub-rule (4) of rule 23, monthwise working as per the table above is to be furnished.
- In case of self-accounting method, monthwise detail of working showing how the amount of reverse credit was arrived at is to be shown in a separate sheet of paper and attached with the return.

THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 14C

[See sub-rule (1) of rule 34.]

[For registered dealers, other than manufacturers, who purchase goods from West Bengal for execution of works contract in West Bengal only and who have not opted to pay tax under sub-section (4) of section 18]

Section A

(General Information)

RETURN PERIOD			
	Day	Month	Year
From			
To			

REGISTRATION NUMBER									

Name and Style of the business:

Address of the principal place of business:

Section B

AMOUNT (in Rs.)

01.	Contractual transfer price:	
02.	Deductions:	
	(a) Contractual transfer of goods, declared tax free under section 21. [Section 18(2)(a)]	Rs.
	(b) Charges towards labour, service and other like charges. *[Section 18(2)(b)/Section 18(3)]	Rs.
	(c) Amounts paid to the sub-contractors. [Section 18(2)(c) read with proviso to sub-section (2)]	Rs.
	(d) Other contractual transfers as prescribed in rules. [Section 18(2)(d)]	Rs.
	Total (a+b+c+d):	Rs.
03.	Taxable contractual transfer price (1-2):	Rs.

04. Break-up of taxable contractual price (03) and Tax at different rates:

	At 4%	At 12.5%	TOTAL (I+II)
	(I)	(II)	(III)
A.	Taxable contractual transfer price (Rs.)		
B.	Tax (Rs.)		

Note: Dealers using the provisions of sub-rule (2) of rule 30 should submit Annexure D.

Section C

(Statement of Purchase, Purchase Return and Input Tax Credit or Input Tax Rebate)

AMOUNT (in Rs.)

05.	Aggregate purchase price:			
06.	Break-up of purchase as shown in (05)	Purchase price (I)	Return (II)	Net value (III)
	(a) of taxable goods from registered dealers in West Bengal by paying tax on maximum retail price at the time of purchase under section 16(4) or on an earlier occasion.			
	(b) of capital goods from registered dealers in West Bengal.			
	(c) of non-taxable goods from registered dealers in West Bengal other than raw jute.			
	(d) of non-taxable goods from unregistered dealers in West Bengal other than raw jute.			
	(e) of taxable goods, other than (a) and (b), from registered dealers in West Bengal.			
	(f) of taxable goods in West Bengal not from registered dealers.			
	(g) Total (a to f)			

7. Break-up of turnover of purchase [06(f)(III)] and purchase tax at different rates:

		@ 1%		@ 4%		@ 12.5%		Tax @ specified in sec. 16(2)(c)		Total	
		(I)	(II)	(III)	(IV)	(V)	(VI)	(VII)	(VIII)	(IX)	(X)
		Turn-over	Tax	Turn-over	Tax	Turn-over	Tax	Turn-over	Tax	Turn-over (I+III+V+VII)	Tax (II+IV+VI+VIII)
A.	Purchase of capital goods not from registered dealer.										
B.	Purchase of goods other than capital goods [but including MRP goods notified u/s 16(4) not from registered dealer for **direct use in business.										
C.	Purchase of goods not from registered dealer other than those mentioned in 'A' and 'B' above.										
D.	TOTAL	(A+B+C)									

08. Break-up of purchase [06(e)] from registered dealers in West Bengal and Tax at different rates:

		At 1%	At 4%	At 12.5%	Tax @ specified in sec. 16(2(c))	At compounded rate	TOTAL (I+II+III+IV+V)
		(I)	(II)	(III)	(IV)	(V)	(VI)
A.	Purchase price (exclusive of tax) (Rs.)						
B.	Tax (Rs.)						
C.	Input tax eligible for availing credit during the period.					Nil	

09. Tax paid or payable on purchase of capital goods eligible for input tax credit or input tax rebate during the period:

Purchase of capital goods as shown in 6(b)			Purchase of capital goods as shown in 7(A)(X)			Purchase of capital goods during earlier period(s)		
Tax paid or payable. (Rs.)	Out of (I) amt. eligible for input tax credit/input tax rebate. (Rs.)	Out of (II) the eligible instalment of input tax credit/input tax rebate during the period. (Rs.)	Tax payable (Rs.)	Out of (IV) amt. eligible for input tax credit/input tax rebate. (Rs.)	Out of (V) the eligible instalment of input tax credit/input tax rebate during the period. (Rs.)	Period during which the goods were purchased	Total eligible amt. of input tax credit/input tax rebate (Rs.)	Out of (VIII) the eligible instalment of input tax credit/input tax rebate during this period. (Rs.)
(I)	(II)	(III)	(IV)	(V)	(VI)	(VII)	(VIII)	(IX)
						Total		
X	Total eligible amount of input tax credit/input tax rebate during the period [(III)+(VI)+Total of (IX)]							
					Rs.			

Section D

(Net tax payable, etc.)

AMOUNT (in Rs.)

10.	Output tax [4B(III) + 7D(X)] [Section 2(26)] Add: The amount of tax charged in short of the actual amount. Less: The amount of tax charged in excess of the actual amount. (Enclose a statement showing credit note No., date and amount with reference to the concerned tax invoice, invoice etc.)	
	Balance Total:	
11.	Input tax eligible for availing credit during period [section 22].	Rs.
	(a) Eligible amount out of [7B(X) + 8C(VI) + 9(X)].	Rs.
	(b) Input tax credit on stock *[Rule 21 or Rule 22].	Rs.
	(c) Total: (a+b)	Rs.

12.	Net Tax Credit for the period. [Section 22(17)] (Fill in the amount, wherever applicable, else put zero)	
(a)	Input tax credit/rebate [11(c)].	Rs.
(b)	The amount of input tax credit/rebate claimed in short of the actual amount in the preceding period(s).	Rs.
(c)	Excess input tax credit/rebate brought down from the previous period less any refund claimed earlier u/s 61.	Rs.
(d)	Reverse credit [Vide Annexure F]	
(i)	The amount of input tax paid in excess of the actual amount and credit enjoyed on the excess amount.	Rs.
(ii)	The amount of tax paid on purchase of goods returned or rejected (As per column XIII of Annexure B):	Rs.
(iii)	Reverse credit other than (i) and (ii) above.	Rs.
(iv)	Total Reverse credit (i)+(ii)+(iii).	Rs.
(e)	Net Tax Credit for the period [(a)+(b)+(c)-(d)(iv)].	Rs.

13. Monthwise break-up of output tax, input tax credit, net tax credit, net tax payable.

AMOUNT (in Rs.)

		1st Month	2nd Month	3rd Month
(a)	Output tax (10)			
(b)	Input tax credit [11(c)]			
(c)	Net tax credit [12(e)]			
(d)	(i) Net tax payable [(a)-(c)] or (ii) Input tax credit/rebate carried forward [(c)-(a)]			
(e)	Input tax rebate carried forward, as in 13(d)(ii), if adjustable under the CST Act.			
(f)	Unutilised input tax credit [13(d)(ii)-13(e)], to be carried forward to next period. Less: claim for refund to be made u/s 61 Balance Rs.			
(g)	Tax deducted at source (Enclose Form 18)			
(h)	Tax paid [other than 13(g)]			
(i)	Tax paid excess in earlier period, now adjusted			
(j)	Tax *payable/paid in excess [13(d)(i)-13(g)-13(h)-13(i). Negative amount will be the excess amount].			
(k)	Interest payable (if any): (a) Interest under section 33 Rs. (b) Interest under section 34A Rs. Total: (a)+(b) Rs.			
(l)	Interest paid Rs.			
(m)	Interest *payable/paid in excess. [(13(k)-13(l))/(1[(l)-13(k)]			

14.	Claim for refund, if any	Rs.	
-----	--------------------------	-----	--

15. Payment Details:

Date	Challan No.	Bank/Treasury			Period	Amount
		Name	Branch	Code		
					TOTAL	

16. Information on issue and receipt of tax invoices for each month of the quarter:

PERIOD Month (Year)	***TAX INVOICES ISSUED		TAX INVOICES RECEIVED		
	From (Serial No.)	To (Serial No.)	From (No. of Sellers)	Total number of Invoices	Amount of Purchase (Rs.)

17. Information on issue and receipt of invoices/cash memo/bills for the return period:

PERIOD Month (Year)	***INVOICES/CASH MEMO/BILLS ISSUED		INVOICES/CASH MEMO/BILLS RECEIVED		
	From (Serial No.)	To (Serial No.)	From (No. of Sellers)	Total number of Invoices	Amount of Purchase (Rs.)

DECLARATION

I, (full name in BLOCK LETTERS)
 declare that the information and particulars given in this return in respect of the period shown herein are correct
 and complete.

Date:

.....
Signature of the Dealer

Name and Status

* **Strike out whichever is not applicable.**** **Direct use in business, as referred to in 7B, means use in business of goods upon which input tax credit or input tax rebate as per the provisions of section 22 of the VAT Act is available.***** **Where tax invoice or invoice or cash memo or bill is being issued by applying different prefix, details in respect of each such prefix is to be given.**

[Use separate sheet wherever space is inadequate].

FOR OFFICE USE

Due Date of submission (dd-mm-yyyy)										
Date of Receipt (dd-mm-yyyy)										
Delay in submission from due date (mm)										

Seal:

Signature (with date) of the Receiving Official
Designation**ANNEXURE B****(Annexure to return to be submitted by dealers having purchase return
during the period for which the return is being filed)**

RETURN PERIOD			
	DAY	MONTH	YEAR
FROM			
TO			

REGISTRATION NUMBER									

NAME AND STYLE OF THE BUSINESS:

PURCHASE RETURN

Date of return	Date of Purchase	Con- cerned invoice No.	@1%		@4%		@12.5%		@ ...		TOTAL	
			Pur- chase price	Tax	Pur- chas price	Tax	Pur- chase price	Tax	Pur- chase price	Tax	Pur- chase price	Tax
I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII (IV+VI+ VIII+X)	XIII (V+VII+ IX+XI)
Total:												

Signature of the Dealer

Date

Status

ANNEXURE D

[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.]

RETURN PERIOD			
	DAY	MONTH	YEAR
FROM			
TO			

REGISTRATION NUMBER									

NAME AND STYLE OF THE BUSINESS

Sl. No.	Nature of works contract [rule 30(2)]	Contractual transfer price (CTP)	% of deduction as given in rule 30(2) after deduction u/s 18(2)(a) **or/and 18(2)(c), if any	Taxable CTP	Tax payable on (5)	
					@4%	@12.5%
1	2	3	4	5	6	
					@4%	@12.5%

*Where a dealer is able to ascertain the amount of deduction for labour, service and other like chages from his books of accounts, working showing such calculation need to be shown in a separate sheet of paper and attached with this return.

**Strike out which ever is not applicable.

ANNEXURE F

(Annexure to return to be filed where input tax credit is to be reversed)

RETURN PERIOD			
	DAY	MONTH	YEAR
FROM			
TO			

REGISTRATION NUMBER									

NAME AND STYLE OF THE BUSINESS:

Method Adopted for Calculation of Reverse Credit. (Indicate which method has been adopted):

Please tick

*Self-Accounting (i.e. ascertainable from the books of accounts)		Formula as given in rule 23(4)	
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Calculation of Reverse Credit using formula as given in rule 23(4).

		Exempt Sale I	Goods lost, damaged etc. II	Others III	Total (I+II+III)
1. Reverse Credit (Rs.)	Starting from 1st day of the Accounting year to last day of the month when occasion of reverse credit arises.				
2. Input tax credit reversed in earlier periods	Tax period				
	Total				
3. Reverse credit for the tax period. (1 – 2)					

Signature of the Dealer

Date

Status

- For calculation of reverse credit as per the provision of sub-rule (4) of rule 23, monthwise working as per the table above is to be furnished.
- In case of self-accounting method, monthwise detail of working showing how the amount of reverse credit was arrived at is to be shown in a separate sheet of paper and attached with the return.”;

- (6) in FORM 15,—
- in section C, in item No. 08, for the words and figures “@ 0.25 per centum”, *substitute* the words and figures “@ 2 per centum”;
 - in section D, in item No. 11, for the figures, letters and brackets “10(b)(ii), *substitute* the figures, letters and brackets” 10(b)(i) and 10(b)(ii);
 - in section E, for the figures and words “36. Payment Details”, *substitute* the figures and words “17. Payment Details”;
- (7) for FORM 77, *substitute* the following FORM:—

“THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 77

[See sub-rule (1) of rule 185]

Certificate of eligibility for deferment of payment of output tax under clause (a) of sub-section (1) of section 116/remission of output tax under clause (c) of sub-section (1) of section 116 of the West Bengal Value Added Tax Act, 2003.

No. Circle/Section

This is to certify that the dealer carrying on business under the trade name of having principal place of business or Head Office in West Bengal and holding Certificate of Registration No. dated is eligible for deferment of payment of output tax/remission of output tax under section 116 and for accumulation of input tax credit under sub-section (8) of section 22.

The dealer has established and commissioned his newly set up industrial unit/expanded portion of the existing industrial unit located at

The dealer is eligible for deferment of payment of output tax/remission of output tax under clause (a)/clause (c) of sub-section (1) of section 116 with effect from in respect of sales of goods specified below up to the annual approved capacity of production mentioned against such goods manufactured in his unit in West Bengal:

<u>Goods manufactured in the unit</u>	<u>Annual Approved Capacity of Production</u>
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The dealer is eligible to accumulate and carry forward the input tax rebate under sub-section (8) of section 22 with effect from, and till the expiry of entitlement of deferment of payment of output tax/remission of output tax under section 116, in respect of purchase of raw materials, consumable stores, packing materials and capital goods from West Bengal for use in the manufacture and packing of goods in his unit in West Bengal for sale.

The first date of commercial production is

The first sale in West Bengal of goods manufactured in the aforesaid unit was made on

The dealer is/has been eligible since for deferment of payment of output tax/remission of output tax for the balance unexpired amount or balance available amount, as referred to in Rule 165, whichever is less, out of per centum of the gross value of fixed capital assets/additional fixed capital assets of Rs. as on, within the meaning given in the explanation to Rule 165, subject to fulfilment of the conditions and restrictions contained in section 116 and rules made thereunder.

The available eligible period for deferment of payment of output tax/remission of output tax in respect of the dealer shall be for months commencing from the 1st day of April, 2005 subject to fulfilment of the conditions and restrictions contained in section 116 and rules made thereunder.

This certificate is valid from to

Signature

Designation

(Prescribed authority)

The certificate is renewed and the period of validity is extended as specified in columns (2) and (3) below—

Serial No. of renewal	From (date)	To (date)	Signature of the prescribed authority with date.
(1)	(2)	(3)	(4) ”;

(8) for FORM 79, *substitute* the following FORM:—

“THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 79

[See sub-rule (3) of rule 192]

Certificate of eligibility for tax holiday under clause(b) of sub-section (1) of section 116.

Circle.....

No.

This is to certify that the dealer carrying on business under the trade name of having his place of business situated at and holding Certificate of Registration No. under the West Bengal Value Added Tax Act, 2003 is eligible to claim exemption, as specified below, under clause (b) of sub-section (1) of section 118 in respect of sales in West Bengal of (name of goods) manufactured in his newly set-up small scale industrial unit situated at subject to the restrictions and conditions laid down in rule 190, and for accumulation of input tax credit under sub-section (8) of section 22.

The gross value of fixed capital assets within the meaning given in sub-rule (7) of rule 188 stands at as on the 31st day of March, 2005.

The dealer is eligible for exemption from payment of output tax for the balance unexpired amount out of two hundred per centum of the gross value of fixed capital assets as referred to in rule 188.

The available eligible period within the meaning given in rule 188 for exemption of payment of output tax in respect of the dealer shall be the period from the 1st day of April, 2005 to subject to the fulfillment of the conditions contained in section 116 and the rules made thereunder.

The first sale in West Bengal of goods manufactured in the aforesaid small scale industrial unit was made on

Signature

Designation

..... *Circle/Section.*”;

(2) Save as otherwise provided in this notification,—

- (a) clause (3) shall be deemed to have come into force with effect from the 1st day of April, 2005; and
- (b) remaining provisions shall be deemed to have come into force with effect from the 1st day of September, 2005.

By order of the Governor,

N. C. BASAK,

Asstt. Secy. to the Govt. of West Bengal.