

## Form FF- 01

(See Rule 36 of the Arunachal Pradesh Goods Tax Rules, 2005)

### Arunachal Pradesh Goods Tax Return Form

#### Instructions for filling Return Form

- Please do fill all the fields clearly in the form. If any Field is not applicable, please write 'NOT APPLICABLE'.
- Amount has to be mentioned in Indian rupees.
- Return has to be filed within 28 days from the end of the tax period
- In case of minors, the specimen signature of guardian/ trustee should be furnished
- Total Turnover / Gross Sales [Item No 5] means Gross Turn Over (GTO) inclusive of Job works, Work Contracts, Branch Transfers etc.
- Central Sales Turnover [Item No 7] means Turnover not liable to Tax under Arunachal Pradesh Goods Tax Act 2005 as per Section 7.
- Zero Rated Sales [Item No 8] means Turnover of Sales that is-
  - Export Outside India including-
    - Export (Sec 5(1) of CST Act)
    - High Sea Sales (Sec 5 (2) of CST Act)
    - Sale against H Forms (Sec 5 (3) of CST Act)
  - Stock/Branch Transfer against Form F (Sec 6 (A) of CST Act)
  - Sales against E-I & EII Forms (Sec 6 (2) of CST Act)
  - Sales to Registered Dealers against Form C
  - Sales of Goods Outside Arunachal Pradesh (Sec 4 of CST Act)
- In respect of Zero rated Sales, you are expected to File the Proofs and Declaration Forms with the Annual Reconciliation Statement prescribed under the Central Sales Tax (Arunachal Pradesh) Rules.
- For reporting adjustment, use the following convention
  - If Output tax, tax payable or input tax credits decrease then report the number after a negative '-' sign to reduce the net tax or credits by that value
  - If Output Tax, tax payable, input tax credits increases then report the number after a positive '+' sign to increase the net tax or credits by that value
- No tax credit is available under the circumstances specified in section 9 (2).
- Total Tax Payable by the Dealer during the Tax Period is Net Tax + Entry Tax.
- If you are using the Department Issued Challans then Report to Challan No printed on the Form, otherwise report the Bank Scroll No [it will be provided to you by the Bank where you deposit your tax and will be mentioned on the Bank Stamp].
- If you are not claiming any Refund for the tax period, the Proof of Payment is Not Required to be enclosed with the Return Form. Only the details of payments are to be reported.
- If you are claiming a refund for the tax period, Please attach clear photocopy(ies) of the Part D of the Challan (Form FF-07 or FF-08) in respect of tax paid by you along with the return.

- Full Name & Address of Dealer \_\_\_\_\_  
\_\_\_\_\_
- Registration Number \_\_\_\_\_
- Tax Period \_\_\_\_\_
- Type of Simplified Accounting Method Used (if any) *Tick one*

<input type="checkbox"/> None	<input type="checkbox"/> Sample Method
<input type="checkbox"/> Stock Purchase Method	<input type="checkbox"/> Business Norm Method
- Total Turnover/ Gross Sales (Rs.) \_\_\_\_\_
- Exempt Sales (u/s 6) (Rs.) \_\_\_\_\_
- Central Sales Turnover (Rs.) \_\_\_\_\_
- Zero rated Sales (Rs.)
  - Exports outside India \_\_\_\_\_
  - Inter State Sales against Declaration Forms \_\_\_\_\_

9. Output Tax Due on Local Sales		9A. Output Tax Due on Inter-State Sales	
Tax Rate	Tax Amount(Rs)	Tax Rate*	Tax Amount(Rs)
1%	_____	2% or 4%	_____
4%	_____	8% or 10%	_____
12.5%	_____	12.5%	_____
20%	_____	20%	_____
<b>Total</b>	_____	<b>Total</b>	_____

\* Strike out (X) the tax rate that is not Applicable.

- |  |   |
|--|---|
| 10. Output Tax Calculation for persons opting simplified method for works contract | Turnover of works Contract: _____<br>Less : Labour, service charges: _____<br>Output Tax at flat rate : _____ |
|--|---|

11. Total Output tax liability (9+ 9A+10) \_\_\_\_\_

12. Adjustments to Output Tax liability (if any) \_\_\_\_\_

13. Entry Tax Due on Imports		14. Input Tax Credit on Local Purchases/ Entry tax credit on Imports	
Tax Rate	Entry Tax due (Rs)	Tax Rate	Tax Credit (Rs)
1%	_____	1%	_____
4%	_____	2%	_____
12.5%	_____	12.5%	_____
20%	_____	20%	_____
Total	_____	Total	_____

15. Adjustment to Input tax Credit (if any) \_\_\_\_\_

16. Net Tax (Output Tax – Input tax Credit) [after adjustments] (Rs) \_\_\_\_\_

17. Net Tax Calculation for Persons Opting Sample Method	Sample Period Chosen _____ Tax Fraction (TF) _____ Net Tax Due _____
18. Net Tax Calculation for Persons Opting Stock Purchase Method	Tax Rate                      Turnover of Purchase (Rs)
Presumed Tax (tp) _____	1% _____
Tax Credits (tc) _____	4% _____
Net Tax Due (tp-tc) _____	12.5% _____
	20% _____
	Total Purchases _____
19. Net Tax Calculation for Persons Opting Business Norm Method	Business Norm (BN): _____ % Net Tax Due : _____

20. Tax Credit Brought Forward \_\_\_\_\_

21. Interest due(Rs) \_\_\_\_\_

22. Penalty due, if any(Rs) \_\_\_\_\_

23. Total payable/Refund claimed (Rs) \_\_\_\_\_

24. Details of payment of tax (Including payment of Entry tax on Imports)

Sl	Name of Bank & Branch / Facilitation Counter	Challan No/ Scroll No	Date of Payment	Amount (Rs.)
1				
2				
3				
4				
5				
	Total			

24. Total Amount Paid (in Words) \_\_\_\_\_

Rs. \_\_\_\_\_

25. Mode of payment of refund

Cash

Carried Forward

Not Applicable

*Tick one*

**Verification**

I/We \_\_\_\_\_ hereby solemnly affirm and declare that the information given in this form and its attachments (if any) is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Date	Name	Designation	Signature or Thumb Impression
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Stamp of the Firm.