Form TAR-II

Form of Audited Income Statement under section 52 of the Bihar Value Added Tax Ordinance, 2005 for dealers who are not manufacturers

[See rule 33(5)(ii)]

	e & Style of Business syer Identification Number		
_	ne Statement for the year ended	Previous Year	Current Year
	(a) Gross sales within the state		
	(b) Gross inter-state sales		
	(c) Exports		
1.	Total Gross Sales [(a)+(b)+(c)]		
	(p) Goods returned from sales within the state		
	(q) Goods returned from inter-state sales		
2.	Net Sales = $[(1)-(p)-(q)]$		
3.	Cost of Sales:		
	(a) Opening Stock		
	(b) Add: Purchases (imported* and net of returns)		
	(c) Add: Purchases (indigenous ** and net of returns)		
	(d) Less: Closing Stock		
	(e) Add: Other direct expenses, if any		
4.	Gross Profit = $[(2)-(3)]$		
5.	Depreciation		
6.	Interest and other financial charges		
7.	Selling and general/administration charges		
8.	Operating Profits = $[4 - (5+6+7)]$		
9.	Other Income		
10.	Other Expenses		
11.	Profit & Loss before Tax = [8+9+10]		
12.	Provision for Taxation		
13.	Net Profit		
14.	Provision for Dividend		
15.	Retained Earnings		
	alue of goods imported from outside Bihar to be included here. alue of goods purchased from within Bihar to be included here		
Place	Signature of Person signing Annual Return	Signat	ture of Auditor
			Status
	Status in relation to dealer		Office Seal