## GOVERNMENT OF JHARKHAND COMMERCIAL TAXES DEPARTMENT MONTHLY RETURN FOR VALUE ADDED TAX [See Rule 14(1) & (5)]

1. Na	IF YOU HAVE NO ENTRY FOR ANY BO	OX, INS	SERT "	NIL".					
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				ered by t					1.04
		From	DD	MM	YY	То	DD	MM	YY
			<u> </u>		<u> </u>				
4. If y	ou have made No "Sales and Purchases", write "NIL" in this Box.								
Pleas	se state whether Original Return or Revised Retu	urn @							
If Re	vised Return: date & receipt no. of Original Re	eturn							
Pleas	se specify the Tax Period for which the Revised Return is being furnished.								
@ Ple	ase $()$ tick								
5 Inn	out Tay Cradit brought forward from your proceeding Month's Tay Poturn IPay	11 or	/1/b\1 *		Rs.				
	out Tax Credit brought forward from your preceding Month's Tax Return [Box	41014	+1(0)]						
6. Gross Turnover during the Month					Rs.				
	ss charges received u/s 9 (3)(c) of the Act / or other non-taxable charges				Rs.				
	ss Sales Return **				Rs.				
Ва	lance Turnover				Rs.				
DHD	CHASES/ARRIVALS DURING THE MONTH (INPUTS)	D	urobaca	Price ex	old Tax	, Ir	nout Tax	Paid/Co	moutod
ı ord	STIASES/ARRIVALS DURING THE MOINTH (INI 013)	<u>-</u>	urchase	(A)	iciu. Ta	<u> </u>	iput raz	(B)	inputeu
9.	Inter-State "Arrivals" otherwise than by way of sale from other States	F	Rs.	(/\)				(0)	
10.	Inter-State purchases u/s 3(a) & 3(b) of CST Act 1956		Rs.						
11.	"Imports" from outside the Country		Rs.						
12.	Exempted Goods or non-creditable Purchases : Schedule-I Goods		Rs.						
13.	Eligible ITC on Purchase of Capital Goods: as per JVAT 406 ***		10.			R	S.		
14.	Purchases of goods on which "Entry Tax" paid (Goods listed in Sch-III)	F	Rs.			R			
15.	1% Rate Purchases (Goods listed in Part-A of Schedule-II)		Rs.			R			
16.	4% Rate Purchases (Goods listed in Part-B of Schedule-II)		Rs.			R			
17.	4% Rate Purchases (Goods listed in Part-C of Schedule-II) ****		Rs.			R			
18.	12.5% Rate Purchases (Goods listed in Part-D of Schedule-II)		Rs.			R			
19.	"Apportion" of eligible input tax credit as computed ****		Rs.			R			
20.	Tot. Amount of Input Tax [5+13(B)+14(B)+15(B)+16(B)+17(B)+18(B)+19(B					R			
	S TURNOVER DURING THE MONTH (OUTPUTS)		ale Pric	e exclu	ding Ta	ıx	Output	Tax Pa	vable
	•			(A)	· ·	_		(B)	
21.	Inter-State "Export" sales (Zero Rated Sales)	F	Rs.	, ,					
22.	Inter-State Branch Transfers / Consignment Sales (Exempt Transactions)	F	₹s.						
23.	Inter-State Sales (Zero Rated Sales: Ex from the State)	F	₹s.						
24.	Stock Transfers to Branches or by a Principal to his Agent within state*****	F	₹s.						
25.	Sale of Exempted Goods (Schedule-I Goods)	F	₹s.						
26.	Tax Due on Purchase of Goods (Purchase Tax u/s 10)	F	Rs.			R	S.		
27.	1% Rate Sales of Goods	F	Rs			R	S.		
28.	4% Rate Sales of Goods	F	₹s.			R	S.		
29.	4% Tax on MRP								
30.	12.5% Rate Sales of Goods	F	₹s.			R	S.		
31.	12.5% Tax on MRP								
32.	Total amount of Output Tax [26(B)+27(B)+28(B)+29(B)+30(B)+31(B)]					R			
33.	Balance Payable [total of 32(B) (—) total of 20(B)]					R	S.		
Add: the Amount of Output Tax: Payable on Sales of Goods specified in Part-E of Schedule II									
34.		Purch		e excludin	g Tax			(in the p	
			(.	A)		sta	age of Sa	lle in the S (B)	otate)
(i)	(a) Taxable Purchases of Goods specified in Part-E of Schedule-II							\-/	

(ii)		ses of Goods specified in l	art E of Schedule II					
	(b)							
35.					Sale Price excluding Tax (A)	Output Tax Payable (for the first Sale in the State) (B)		
(i)	(a) Taxable Sale	s of Goods specified	in Part E of Sched	ule II	\			
	(b)							
(ii)	· /	es of Goods specified	in Part E of Scheo	dule II				
	(b)							
36.	Total "Output Tax Payable" for this Tax Period (33(B)+35(i)(B)]  Entry Tax Paid for the goods in Part E of Schedule-II, are liable to be adjusted against the Output Tax payable. [Box 35(B) - Box 14(B)]							
37. 38. F	37. (a) Add the amount of Interest Payable, if any u/s 30 of the Act Rs.  (b) Add the amount of Penalty Payable, if any under the Act Rs.  (c) Indicate the amount of Tax deducted at source as shown in JVAT 400****** Rs.  38. Payment / Adjustment Details:							
	Details	Challan/Instrumen	Date	Bank/Treasury	Branch Code	Amount		
Payme	ent Details:							
20	T. (.)			Literation in the state of the	1 4	L. LT. D. ALL CHEST CONT.		
39.	39. Total amount of deferred Tax admissible as per Form JVAT 408			ate of Revised Eligible Certificate	Amount of Out	ut Tax Payable in this tax period and : "deferred"		
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In the circumstances, if total of Box 20(B) i.e. Input Tax paid, exceeds the total of Box 32(B) i.e. the Output Tax payable, and you have also declared Exports (Zero Rated Transactions) in Box 21(A) and not able to adjust this excess amount, against the Tax liability, if any, payable under the CST Act, you can claim this Excess Amount as "Refund" as prescribed in Box 40, OR carry forward this excess Input Tax Credit in Box 41.  If you have declared, NO "Exports" in Box 21(A), you carry forward this Excess Credit Amount in Box 41, for adjustment this excess amount, against the Tax liability if any', under the CST Act or against future Tax liability under the Act.								
Option for "Refund" carry forward the carry forw			against CST lial					
				against future ta				
41a) If you want to adjust this Excess Input Tax Paid Amount, against the Tax						)		
liability under the CST Act, please fill in Boxes 41(a).  Tax payable under the CST Act should be entered in Box 41(a) and adjusted against the excess amount shown in Box 41. If the balance remains, even excess, the same can be given in the column i.e. 41(b).								
41(b) Net Excess Credit is carried over to subsequent month(s) and enter this Amount in Box (5) in the Return for the next month				41b)				
DECLARATION:								
Namebeing (title) of the above enterprise do hereby declare that								
the information given in this Return is true and correct.								
Signature & Stamp								
NOTES:  * For availing "Input Tax Credit" with your VAT RETURN(S), on "Opening Stock" vide sub-Rule (1) of Rule 26: Attach JVAT 402 with the Return(s). Enter your "Eligible Input Tax Credit" on "Opening Stock" in <a href="Box-5">Box-5</a> . "Output Tax Payable" as shown in <a href="Box-32(B)">Box-32(B)</a> shall stand adjusted, against the Eligible Input Tax Credit in <a href="Box-20(B)">Box - 20(B)</a> .  ** Places are sub-rule (3) of Pule 30.								

\*\* Please see sub-rule (3) of Rule 30.

\*\*\*\*\* Please See Rule 44.

Date & Signature of the Receiving Authority

<sup>\*\*\*</sup> Enter your Eligible Input Tax Credit: i.e. 36th Part of the Admissible "Input Tax Credit" on Purchase of "Capital Goods", as communicated to you in Form JVAT 406.

<sup>\*\*\*\*</sup> In the circumstances, if there are "Exempt Transactions", or "Zero Rated Sales", or "Sale of Exempted Goods" and "Specific Input Tax" or "Common Inputs": "Eligible Input Tax Credit", should be computed as per sub-rule from (5) to (14) of Rule 26 of the Rules. Annex Annexure-'A' with this Return.

<sup>\*\*\*\*\*\*</sup>In the circumstances, Tax deducted at source u/s 44 and 45 of the Act: Output Tax Payable stand adjusted against the Amount shown in JVAT 400: Refer sub-rule (2) of Rule 23 and sub-rule (4) of Rule 24.

# GOVERNMENT OF JHARKHAND COMMERCIAL TAXES DEPARTMENT

### COMPUTATION OF INPUT TAX PAID AND CLAIMED IN THE TAX PERIOD IN JVAT 200

(See from sub-rule 5 to 14 of Rule 26)

- (1) Computation of Input Tax Credit of VAT dealers: having any of the following Transactions,
  - a) Sales of Exempt Goods (goods mentioned in Schedule I of the Act);
  - b) Stock Transfers / Branch Transfers / Consignment Sales: "Exempt Transactions"
- (2) Tax Period

#### (I) Details of Turnovers for the Tax Period

(3)	Amount of Taxable Sales in the Tax Period – sum of Boxes 27A, 28A & 30A	Rs.
(4)	Amount of Sales of "Exempt Goods" in the Tax-Period (Goods mentioned in Schedule I : Box 25A)	Rs.
(5)	Amount of "Exempt Transactions" in the Period (Box 22A)	Rs.

#### (II) Details of Input Tax Paid and claimed in the Tax Period

	Inputs	VAT paid on specific inputs*	VAT Paid on common inputs**	ITC eligible on common inputs**	Total eligible ITC (x) +(y) = (z)
		(x)		(y)	
(6)	1% Rate Purchases	Rs.	Rs.		Rs.
(7)	4% Rate Purchases	Rs.	Rs.		Rs.
(8)	12.5% Rate	Rs.	Rs.		Rs.
	(4% portion) – 4/12.5 x value***				
	(8.5%portion)–8.5/12.5x value***				

<sup>\*</sup> Specific Input Tax means: the Input Tax Paid on Specific Taxable Purchases and sold specifically in the same Rate, i.e. if Purchases are for @4%, the Goods in question are also sold against 4% Taxable Sales.

#### Note:

1. To claim eligible Input Tax Credit (ITC eligible) for Tax Rates of 1%, 4% and 4% portion of 12.5%, the following calculation is to be made:

A x B where A is value of Common Input, for each Tax Rate B is value in box (3)

C is the sum of boxes (3), (4) and box (5)

- 2. Where there are no "Exempt Transactions" in the Tax Period, apply the above Formula for entire 12.5% for arriving at ITC eligible.
- 3. Where "Exempt Transactions" are made in the Tax Period, Total 8.5% Portion of 12.5% amount can be taken as ITC.

<sup>\*\*</sup>Common Inputs means: Inputs Tax Paid and consumed commonly for "Taxable Sales" as well as for "Exempt Transactions".

<sup>\*\*\*</sup> Apportion of 12.5% Tax into 4% and (+) 8.5% "Portions" only, if you have any "Exempt Transactions".