95

GOVERNMENT OF JHARKHAND COMMERCIAL TAXES DEPARTMENT RETURN ON CANCELLATION OF VAT REGISTRATION [See Rule 14(3)] IF YOU HAVE NO ENTRY FOR ANY BOX, INSERT "NIL".

1. Nam	e & Address of the Dealer :	2 Dori		red by tl	nic Dot				
2. TIN			_			um		-	
		From	DD	MM	YY	То	DD	MM	YY
		•	•	•		•	•	•	· ·
4. If yo	u have made No "Sales and Purchases", write "NIL" in this Box.								
	state whether Original Return or Revised Ret								
	sed Return: date & receipt no. of Original R	Peturn							
	specify the Tax Period for which the Revised Return is being furnished.								
@ Plea	se $()$ tick								
5. Inpu	t Tax Credit brought forward from your preceding Month's Tax Return [Box	x 41 or 4	1(b)] *			Rs.			
6 0 000	Turnover during the Menth				Γ	Rs.			
	s Turnover during the Month charges received u/s 9 (3)(c) of the Act / or other non-taxable charges				Γ	Rs.			
	Sales Return **					Rs.			
	nce Turnover				Г	Rs.			
			Dura		L ioo ovo		Innut	Tax Dai	d/Computed
PUKU	HASES/ARRIVALS DURING THE MONTH (INPUTS)		Purc		<u>ice exc</u> (A)		input		<u>d/Computed</u> B)
9.	Inter-State "Arrivals" otherwise than by way of sale from other States		Rs.		(1)			(
10.	Inter-State purchases u/s 3(a) & 3(b)		Rs.						
11.	"Imports" from outside the Country		Rs.						
12.	Exempted Goods or non-creditable Purchases : Schedule-I Goods		Rs.						
13.	Purchases of goods on which "Entry Tax" paid (Goods listed in Sch-III)		Rs.				Rs.		
14.	1% Rate Purchases (Goods listed in Part-A of Schedule-II)		Rs.				Rs.		
15.	4% Rate Purchases (Goods listed in Part-B of Schedule-II)		Rs.				Rs.		
16.	4% Rate Purchases (Goods listed in Part-C of Schedule-II) ***		Rs.				Rs.		
17.	12.5% Rate Purchases (Goods listed in Part-D of Schedule-II)		Rs.				Rs.		
18.	"Apportion" of eligible input tax credit as computed ****		Rs.				Rs.		
19.	Tot. Amount of Input Tax [5+12(B)+13(B)+14(B)+15(B)+16(B)+17(B)+18						Rs.		
SALE:	S TURNOVER DURING THE MONTH (OUTPUTS)	<u>Sa</u>	le Price	excludir (A)	ng rax	<u>Ou</u>		<u>x Payab</u> 3)	le
20.	Inter-State "Export" sales (Zero Rated Sales)		Rs.	(A)			(1	5)	
20.	Inter-State Branch Transfers / Consignment Sales (Exempt Transactions)		Rs.						
22.	Inter-State Sales (Zero Rated Sales: Ex from the State)		Rs.						
23.	Stock Transfers to Branches or by a Principal to his Agent within state****		Rs.						
24.	Sale of Exempted Goods (Schedule-I Goods)		Rs.						
25.	Tax Due on Purchase of Goods (Purchase Tax u/s 10)		Rs.				Rs.		
26.	1% Rate Sales of Goods		Rs				Rs.		
27.	4% Rate Sales of Goods		Rs.				Rs.		
28.	4% Tax on MRP								
29.	12.5% Rate Sales of Goods		Rs.				Rs.		
30.	12.5% Tax on MRP	_					_		
31.	Total amount of Output Tax [25(B)+26(B)+27(B)+28(B)]						Rs.		
32.	Balance Payable [total of 31(B) () total of 19(B)]						Rs.		
Add: t	he Amount of Output Tax : Payable on Sales of Goods, specified in P	art E of	Schedu	le II****	ł				
33	b.			rchase I				ax Paid (
			ex	cluding	Tax	pre			f Sale in
				(•)			th	e State)	
(3)	(a) Tayahla Durahagag of Coode aposition in Dart E of Cohe tute U			(A)				(B)	
(i)	(a) Taxable Purchases of Goods specified in Part-E of Schedule-II (b)								
(ii									
(11	(b)								
L	\~/		ļ						

34.		Sale Price excluding	Output Tax Payable (for the
		Tax	first Sale in the State)
		(A)	(B)
(i)	(a) Taxable Sales of Goods specified in Part E of Schedule II		
	(b)		
(ii)	(a) Tax Paid Sales of Goods specified in Part E of Schedule II		
	(b)		

35. Total "Output Tax Payable" for this Tax Period (32(B)+34(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 34(B) - Box 13(B)]

36.

- Add the amount of Interest Payable, if any u/s 30 of the Act (a)
- Add the amount of Penalty Payable, if any under the Act (b)
 - Indicate the amount of Tax deducted at source as shown in JVAT 400****** (c)

Payment / Adjustment Details: 37

Details	Challan /Instrument No.	Date	Bank/Treasury	Branch Code	Amount
Payment Details:					

38.	Total amount of deferred Tax admissible as per Form JVAT 408	Validity date of Revised Eligible Certificate	Amount of Output Tax Payable in this tax period and : "deferred"			

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 20(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 39, OR carry forward this excess Input Tax Credit in Box 40.

If you have declared, NO "Exports" in Box 20(A), you carry forward this Excess Credit Amount in Box 40, 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" or carry forward the ITC

or carry forward this ITC against future tax liability

40(a) If you want to adjust this Excess Input Tax Paid Amount, against the Tax 40(a) liability under the CST Act, please fill in Boxes 39(a) and 39(b). Tax payable under the CST Act should be entered in Box 39(a) and adjusted against the excess amount shown in Box 39. If the remains, even excess, the same can be given in the column i.e. 39(b).

40(b) Net Excess Credit is liable for Adjustment against any liability, whatsoever. If no liability : the Amount is Refundable.

41. Account of Statutory: "State as well as Central" Forms and Forms authenticated by the Prescribed Authority and uses thereof.

SI. No.	Type of Form	Opening stock at the beginning of the return period	Blank forms received or authenticated during the return period	Number of forms used during the return period	Balance Form in Stock at the end of year	Aggregate of amount of transactions for which forms used

Statutory Declarations and Certificates received from other Dealers furnished with the Annual Return 42.

Serial No.	Type of Forms	No. of Forms furnished	Aggregate of amount of transactions for which Forms furnished	Serial No.	Type of Central Forms	No. of Forms furnished	Aggregate of amount of transactions for which forms furnished
(1)				(7)	С		
(2)				(8)	D		
(3)				(9)	E-I		
(4)				(10)	E-II		
(5)				(11)	F		
(6)				(12)	Н		

Rs. Rs. Rs.

40.

40(b)

balance

DECLARATION:

Name...... of the above enterprise do hereby declare that the

information given in this Return is true and correct.

Signature & Stamp.....

Date of declaration

NOTES:

* Please see sub-rule (3) of Rule 30, Please attach Annexure-A of Form JVAT 204.

** 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.

*** 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 from sub-rule (5) to (11) of Rule 26 of the Rules. Annex Annexure-'B' of Form JVAT 204 with this Return.

**** Please See Rule 44, annex Form JVAT 505, 506 or 507, as the case may be.

***** Attach Form JVAT 403.

******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.

Date & Signature of the Receiving Authority