

Circle :
Division :

ANNEXURE TO MONTHLY VAT RETURN
FOR ADJUSTMENT OF INPUT TAX CREDIT

FORM VAT 200A

(See Rules 20(6), (7), (8)(b), (9)(b))

This Form is to be filled up by VAT dealer having any of the following transactions -

- Sales of exempt goods (goods mentioned in Schedule I);
- Stock transfers / consignment sales.

01	TIN									

02	Period covered by this Return						
From	DD	MM	YY	To	DD	MM	YY

(i) Details of Turnovers in the tax period

03 Amount of taxable sales -Sum of boxes –

13A, 14A, 16A, 17A & 19A of VAT 200

Rs.

04 Amount of sales of exempt goods in the period

Rs.

05 Amount of exempt transactions in the period

Rs.

(ii) Details of Input tax paid, input tax credit claimed in the tax period

	Inputs	VAT paid on specific inputs (x)	VAT Paid on common inputs	ITC eligible on common inputs (y)	Total ITC claimed (x)+(y)	
06	1% rate purchases	Rs.	Rs.		Rs.	
07	4% rate purchases	Rs.	Rs.		Rs.	
08	12.5% rate	Rs.	Rs.		Rs.	
	(4% portion) – 4/12.5 x value*					
	(8.5%portion)– 8.5/12.5x value*					

* APPORTION 12.5% INTO 4 AND 8.5 PORTIONS ONLY IF YOU HAVE EXEMPT TRANSACTIONS

1.Note: 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:

$$A \times \frac{B}{C} \text{ where } \begin{array}{l} A \text{ is value of common input for each tax rate} \\ B \text{ is value in box (03)} \\ C \text{ is the sum of box (03), (04) and box (05)} \end{array}$$

2.Note: Where there are no exempt transactions in the tax period, apply the above formula for entire 12.5% for arriving at ITC eligibility.

3.Note: Where exempt transactions are made in the tax period, total 8.5% portion of 12.5% can be taken as ITC.

Date:

Signature of Dealer