

Form VAT – XV

(See rule 42)

Audited report on Accounts as required under sub-section (1) of section 70 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005).

(1) Accounting year:

(2) Name and complete address of the dealer:

(3) TIN

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(4) Brief description of commodities dealt in:

(a) Resale:

(b) Goods manufactured:

(c) In works contract:

(d) In leasing (right to use):

(5) Particulars of Books of Accounts and other records maintained:

(6) Details of turnover, exemptions claimed, addition of purchase prices, if any disclosed, calculation of tax due, particulars of tax paid and returns furnished, etc.

Particulars	Quarter				Total Rs.
	(I) Rs.	(II) Rs.	(III) Rs.	(IV) Rs.	
(1) Gross turnover.					
(2) Cost of freight, delivery or installation included in (1) above.					
(3) Value of goods returned within the period prescribed under section 12(3).					
(4) Cash discount allowed according to normal trade practice and included in (1) above.					
(5) Tax collected but not shown separately in sale bills or cash memorandum (see rule 4(2)).					
(6) Net turnover of (2) to (5) above.					
(7) Deductions on account of goods declared as exempted under section 5 (1)(d).					
(8) Deductions on account of sales made on which no tax is leviable.					
(9) Deduction of amount of sale of goods which are exempted at subsequent point of sale as					

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- notified by Government under Section 6(2).
- (10) (a) Sales in the course of interstate trade or commerce.
 (b) Sales which have taken place outside Goa.
 (c) Sales in the course of Export out of India.
 (i) From Goa.
 (ii) Through any other State.
 (d) Stock transfer.

(11) Total deduction claimed from column (7) to (10).

(12) Taxable turnover (after deducting items (2) to (5) and (7) to (10).

(13) Analysis of Taxable Turnover:	Turnover	Output Tax payable
(a) turnover taxable @ 1%	Rs.....
(b) turnover taxable @ 4%	Rs.....
(c) turnover taxable @ 12.5%	Rs.....
(d) turnover taxable @ 20%	Rs.....
(e) turnover taxable @ 22%	Rs.....
(f) turnover taxable @ 25%	Rs.....
(g) turnover taxable @ ____%	Rs.....

(14) Amount of Output tax due Rs.....

(15) Amount of input tax credit admissible Rs.....

(16) Net Tax due Rs.....

(17) Amount of tax paid in Government Treasury and date of payment Rs.....
 (enclose statement, if necessary)

(18) Entry tax paid quarterwise in Rs.

I	II	III	IV	Total

(19) Amount paid in excess, if any. Rs.....

(20) Amount of tax, if any paid into Government Treasury subsequent to the returns to makeup for less payment and date of payment Rs.....

- (a) Amount
 (b) Date
 (c)

(21) Amount of input tax credit (including Entry Tax) admissible during the year:

- (A) For manufacturing unit
 (a) in respect of goods (raw materials) held in stock on the appointed day/date of registration and admissible for deduction Rs.....

- (b) In respect of purchases of raw materials (during the accounting year) Rs.....
- (c) On capital goods
- (i) 1st instalment in respect of purchases made during the year..... Rs.....
- (ii) 2nd instalment in respect of purchases made during the year..... Rs.....
- Total..... Rs.....
- Capital goods purchased during the Year:

I - Existing units

<u>Amount of input tax credit</u> Rs.	<u>Date of purchase</u>	<u>Date of installation</u>
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II-New units

<u>Amount of input tax credit</u> Rs.	<u>Date of purchase</u>	<u>Date of commencement of commercial production</u>
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Total input tax credit on capital goods admissible for the year..... Rs.

(B) Input tax credit for Trading/ reselling activity:

50% of above total admissible for the year..... at Rs.
Balance 50% i.e. Rs.is admissible for next year i.e.....

Against taxable sales:

Against exports:

Against stock transfers out of State (in excess of 4%)

(C) Summary of Total input tax credit admissible:

Sr. No.		Against taxable sales	Against stock transfers	Against exports	TOTAL
1.	Manufacturing activity				
2.	Trading/reselling activity				
3.	Works contract				
4.	Right to use				
	Total				

(22) Date of filing of returns

Quarter (I), (II), (III), (IV)

(23) Particulars of declarations in Form VAT-XXX furnished by the selling dealer along with the returns (to be annexed as separate statement if space is insufficient).

PARTICULARS OF DECLARATIONS IN FORM VAT-XXX

Sr. No .of the Form	Date of declaration	Amount of turnover involved in The transaction	Name and complete address of the signatory of the declaration	TIN of purchasing dealer
(I)	(II)	(III)	(IV)	(V)

(24) Analysis of the turnover

- (a) sales in the course of interstate trade and commerce and
- (b) sales in the course of export out of India through any other State/U.T. other than Goa.

Calculation of Central Sales Tax, if any due, particulars of tax paid, returns furnished.

Particulars	Quarter				Total Rs.
	(I)	(II)	(III)	(IV)	
(1) Amount of turnover being the aggregate of sale prices received/receivable in respect of sales in the course of inter-State trade or commerce.					
(2) Amount, if any, of deductions u/s 8A(1) of the Central Sales Tax Act, 1956.					
(3) Turnover being the aggregate of sale prices at (1) above net of deductions at (1) above.					
(4) Turnover on account of sales to Government.					
(5) Turnover on account of sales to registered dealers other than Government of goods referred to in section 8(3) of the Central Sales Tax Act, 1956.					
(6) Turnover on account of sales falling in (4) and (5) above showing separately:					
(a) Turnover on account of sales of declared goods.					
(b) Turnover on account of sales of goods other than declared goods.					
(c) Turnover on account of sales of goods exempted from tax generally or taxable at a rate lower than 4% (ratewise).					
(d) Turnover on account of sales subsequent to the first inter-State (sale in transit).					
(e) Turnover on account of sales in the course of inter-State trade or commerce immediately preceding the sale or purchase occasioning					

the export of those goods out of the territory of India in compliance of an agreement or order for or in relation to such export.

Section () of Central Sales Tax Act, 1956.

(7) Turnover taxable at different rates (specify)	Turnover	Tax payable
(i) Turnover taxable at 1%	.....	.....
(ii) Turnover taxable at 4%	.....	.....
(iii) Turnover taxable at 10%	.....	.....
(iv) Turnover taxable at 12.5%	.....	.....
(v) Turnover taxable at _____%	.....	.....
(vi) _____	.....	.....

(8) Amount of tax due Rs.....

- (i) Amount of tax paid into Government Treasury (enclose statement, if necessary) Rs.....
- (ii) Date of payment
- (iii) Date of furnishing returns under the Central Sales Tax (Goa, Daman and Diu) Rules, 1973.

Quarter I II III IV
Date

(9) Particulars of certificates and declaration furnished herewith by the dealer (to be annexed as a separate statement if space is insufficient).

Type of form (C/D/EI/EII/H/I, etc)	Sr. No. of the Form	Date of the declaration / certificate	Amount Rs.	Date & Bill No.
(1)	(2)	(3)	(4)	(5)

(10) Particulars of goods, if any, returned (to be annexed as a separate statement if space is insufficient).

Goods returned outward

Sr. No.	Date when goods returned taken in stock originally.	Name & complete address of the buyer from whom returned	Particular of tax invoice, cash memos/bill		
			No.	Date	Amount
I	II	III	IV	V	VI
(1)	(2)	(3)	(4)	(5)	(6)

(11) Particulars of values of opening stock, purchases, sales, gross profit and closing stock in respect of the year.

Particulars	Amount Rs.	Particulars	Amount Rs.
(1)	(2)	(3)	(4)
Opening stock	Sales	.....

Purchases	.....	Less returns	.....
Less returns	.....	Closing stock	.....
Manufacturing/ Trading expenses	.....	
Gross profit	.....	
Total	.....	Total	.....

(12) Ratewise classification of purchases (attach separate sheet) showing all rates applicable

For use in manufacture	Exempted	Input tax credit not available	1%	4% Raw material/capital goods	12.5%	Any other rate as may be applicable
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For resale	Exempted	Input tax credit not available	1%	4%	12.5%	Any other rate as may be applicable
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(13) Statement of purchases against Form VAT-XXX

Sr. No. of Form	To whom issued	Tax Invoice No./ Date	Amount	Description of goods purchased	TIN of selling dealer
(1)	(2)	(3)	(4)	(5)	(6)

(14) Statement of sales against Form VAT - XXX

Sr.No. of Form	From whom received	Tax invoice no./date	Amount	Description of goods sold	TIN of purchasing dealer
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(15) Particulars of tax deducted at Source and paid the amount so deducted to the credit of the Government in accordance with the provisions of section 28 of the Act.

Registration number of Employer in respect of TDS:

Sr. No.	Name of contractor on whose behalf tax is deducted at source	Amount of tax deducted at source (in rupees)	Date for remittance to Government	Amounts of payment: (in rupees)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

(16) Statement of purchases against "C" Forms:

Sr. No. of Forms	To whom issued	Bill No./ Date	Amount	Description of goods purchased
(1)	(2)	(3)	(4)	(5)

(17) Statement of stock transfers with or without "F" Forms:

Sr. No. of Forms if any	From whom received	Transfer delivery Note No.	Amount Rs.	Description of goods dispatched by way of stock transferred.
(1)	(2)	(3)	(4)	(5)

(18) Any other information that is not provided for

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(19) List of enclosures:

- (1)
- (2)
- (3)
- (4)

Signature of Chartered Accountant

CERTIFICATE

I/We have to report that audit of _____ (name and address of the dealer. TIN

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) was conducted by me/us _____ in pursuance to the provisions of section 70 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005). A copy of the audited Trading/Manufacturing and Profit and Loss Account alongwith the Schedules for the year ended on _____ and a copy of the Audited Balance Sheet as at _____ are enclosed with this report, duly countersigned by me for the purpose of identification.

In my/our opinion and to the best of my/our information and according to information given to me/us, the particulars given in this report in Form VAT-XV are true and correct.

Explanatory note is annexed on the points to which I/We do not agree.

Place:

Date:

Chartered Accountant
