

FORM 304

**[See sub-rule (2) of 29, sub-rule (2) of rule 31 and sub-rule (2) of rule 32]
ASSESSMENT ORDER**

(under section 32/34/35 of the Gujarat Value Added Tax Act, 2003)

Name of the Dealer: RC No. :

Address:

Assessment Year:

Period of assessment:

Date of service of notice in form on

**Part-A
TAX ON SALE OR PURCHASE**

Details of turnover	As in dealer's return	Determined under section 32/34/35
(A) Total turnover of sales		
Deduct		
(1) Branch transfer or consignment to other states		
(2) Sale in course of Export out of Country		
(3) Sale in the course Inter state trade and commerce		
(4) Sales exempt from tax under GVAT Act		
(B) Total (1) to (4)		
Rate of tax		
(C) Turnover of sales on which tax is payable (A)-(B)		
(D) Tax payable under section 7		
(E) Tax payable under section 9		
(F) Total of (D) + (E)		

**Part-B
TAX CREDIT**

Details of turnover	As in dealer's return	Determined under section 32/34/35
(A) Total turnover of purchase		
Rate of tax		
(B) taxable turnover of purchase from the registered dealers under GVAT Act		
(C) Net tax credit to be determined under section 11(9) in respect of (B) above		
(D) Tax credit under section 12		
(E) Tax credit for purchase tax under section 9		
(F) Tax credit brought from previous year		
(G) Total tax credit (C) + (D)		

Part-C
NET TAX PAYABLE UNDER SECTION 13

Details of turnover	As in dealer's return	Determined under section 32/34/35
(1) Tax payable as per Part-A		
(2) Tax credit as per Part-B		
(3) Net tax payable under section 13=(1)-(2)		
(4) Balance of net amount of tax credit		
(5) Tax credit adjusted against tax payable under Central Act		
(6) Net tax credit carried forward for the subsequent year (4)-(5)		

Part-D
ASSESSMENT OF TAX

1. Tax assessed [(3) of Part-(C)] Rs.
2. Tax paid with returns Rs.
3. Balance dues Rs.
4. Interest Rs.
5. Penalty Rs.
6. Net amount payable Rs.