

Form LS-10

(See VAT-R1)

List of goods returned and escalation or de-escalation in the price of goods sold for the quarter ended

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Name and TIN of the VAT dealer furnishing the list

Name and style of business										M/S									
T	0	6								Economic Activity Code									
I	N																		

A. List of return of goods sold

Serial No.	Particular of Debit-Cum-Delivery note (DDN) issued by the person to whom the goods were sold and who returned the same					Particulars of the original sale invoice(s) issued for the sale of the goods				
	Name of the person issuing DDN	TIN, IF held.	No.	Date	Amount	No.	Date	Amount	Nature of sale	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1.										
2.										
3.										
	Total					Total				

B. List If escalation in the price of goods sold

Serial No.	Particulars of supplementary sale invoice issued to the purchaser for escalation in the price of the goods sold previously					Particulars of the original sale invoice(s) issued for the sale of the goods				
	Name of the purchaser	TIN, IF held.	No.	Date	Amount	No.	Date	Amount	Nature of sale	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1.										
2.										
3.										
.....										
	Total					Total				

C. List of de-escalation in the price of goods sold

Serial No.	Particulars of Debit note (DN) raised by the purchaser for de-escalation in the price of the goods sold to him previously					Particulars of the original sale invoice(s) issued for the sale of the goods			
	Name of the person raising DN	TIN, IF held.	No.	Date	Amount	No.	Date	Amount	Nature of sale
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1.									
2.									

3.									
.....									
			Total			Total			

Note:- In lists A, B and C,

- There will be a separate entry in respect of each return of goods and escalation or de-escalation in prices of goods sold. If more than one sale invoices cover original sale of such goods and separate linking with each invoice is not possible, then, particulars of all the related invoices should be given.
- 'Nature of sale' in column (i) means- sale made in the State to a VAT dealer on tax invoice ('Local sales-VAT') any other sale made in the State ('Local sale-Others'), sale made in the course of inter-State trade ('Inter-State sales'), sale made in the course of export of goods out of India ('Export sale'), and sale made in the course of import of goods into India ('Import sale'). Entries relating to a particular nature of sale and in that category, sales made to a particular person/dealer should be grouped together and totaled separately.
- Where a list runs into more than one page, each page should show both page totals and progressive totals.

D. Summary of value of goods returned and escalation or de-escalation in the price of goods sold

Nature of sale and break- up of turnover according to rate of tax		Value of goods returned	Escalation in price of goods sold	De-escalation in price of goods sold	Net effect of goods returned and (de-)/ escalation
(a)		(b)	(c)	(d)	(e)= (c)- (b)- (d)
(1)	Local sales-VAT & others	(i) @ %			
	Break-up of local sales VAT & others	(ii) @ %			
		(iii) @ %			
		(iv) @ %			
(2)	Inter-State sales				
	Break - up of Inter-State Sales	(i) @ %			
		(ii) @ %			
		(iii) @ %			
		(iv) @ %			
(3)	Export sales				
(4)	Import sales				

DECLARATION

I,.....(name in CAPITALS), hereby declare that the contents of the above lists and tables are true and correct and nothing has been concealed therein.

Place:

Full signature of the authorised signatory

Date:

Name

Status

Note: An authorised person alone shall sign each page of this list. A list signed by any person not authorised or an unsigned list shall be treated as no list.