

**Form VAT-XV-A**

[See rule 40 (5) of the Himachal Pradesh Value Added Tax Rules, 2005]

**RETURN FOR THE YEAR**

**ENDED ON:**

<b>D</b>	<b>D</b>	<b>-</b>	<b>M</b>	<b>M</b>	<b>-</b>	<b>Y</b>	<b>Y</b>

**1. Dealer's identity**

Name and style of business	M/s																	
Address											Contact No.							
Tax Payer's Identification Number												Economic Activity Code						
Permanent Account Number under Income Tax Act																		
Place and circle of Income Tax Assessment:																		

**2. Gross turnover, deductions from gross turnover taxable turnover of sales and computation of tax (See sections 2(ze), 6 and 9 of the Act)**

	(a) Description	(b) Value of goods	(c) Lists appended to the return		
<b>2A.</b>	(1) Sale price received and receivable for goods sold during return period:				
	(2) Value of goods sent within or outside the State otherwise than by way of sale:				
<b>2B.</b>	<b>Gross turnover [(1)+(2)]</b>				
<b>2C.</b>	<b>Deductions from Gross Turnover [section 6(3)]</b>				
(1)	Sale of tax-free goods under section 9		LS-1		
(2)	Sale in the course of inter-State trade or commerce				
(3)	Sale in the course of import into India				
(4)	Sale in the course of export out of India				
(5)	Sales outside the State of goods purchased outside the State				
(6)	Value of goods sent otherwise than by way of sale :-				
	(i) in the course of <i>inter-State</i> trade or commerce				
	(ii) in the course of export out the territory of India				
	(iii) to local agents (registered dealers) for sale				
(7)	Total of (1) to (5)				
<b>2D.</b>	<b>Taxable turnover of sales [2B(b)-2C(7)(b)]</b>				
<b>2E.</b>	<b>(a) Break-up of 2D according to rate of tax</b>	<b>(b) Effect of return of goods and (de-)/escalation [LS-10]</b>	<b>(c) Net taxable turnover [(a)+(b)]</b>	<b>(d) rate of tax</b>	<b>(e) Tax Amount [(c)x(d)]</b>
(1)			-	1%	
(2)				4%	
(3)				12.5%	
(4)				20%	
(5)				%	
(6)	Total tax amount				

**3. Purchase, import and receipt of goods and computation of amount of tax paid on purchases made in the State**

3A.	(a) Description	(b) List append-ed to return	(c) Amount	(d) Stock as on 31 <sup>st</sup> Mar. last to be given with return for 31/3.
	<b>Aggregate price/ value of goods, --</b>			
(1)	Purchased from registered dealers in the State on tax invoice (including capital goods eligible for input tax credit)	LP-1		
(2)	Purchased from other dealers without tax invoice			
(3)	Purchased in the course of <i>inter</i> -State trade or commerce			
(4)	Purchased in the course of import into India			
(5)	Purchased in the course export out of India			
(6)	Imported into the State			
(7)	Purchased outside the State for sales outside			
(8)	Received for sale from dealers registered in the State			
(9)	Received for sale from dealers outside the State			
(10)	<b>Total [(1) to (9)]</b>			

3B.	(a) Break-up of 3A(9) according to rate of tax	(b) Effect of return goods and of price [LP-2]	(c) Net taxable purchases [(a) +/- (b)]	(d) Rate of tax	(e) Amount of Tax paid [(c) x (d)]
(1)				1%	
(2)				4%	
(3)				12.5%	
(4)				%	
(5)	Total amount of tax paid on purchases				

**4. Aggregate of tax levied on sale or purchases 5. Computation of Input tax credit (See- section 11)**

(1)	Tax on Sales [2E(6)]		(1)	Tax paid on purchases made in the State [3B(5)e]	
(2)	Purchase Tax 11(4)(d) Page 3		(2)	Less tax paid, not part of input tax [10G(3)g Page 3]	
(3)	<b>Total tax [(1) + (2)]</b>		(3)	Input tax credit [ (1)-(2)]	

**6. Tax payable or adjustable (See section 12)**

(1)	Tax payable [4(3)-5(3)]	
(2)	Amount of Input Tax Credit adjusted under section 12(2)	

(3)	Amount of input tax credit adjusted under section 12(3)	
(4)	Excess carry forward after (2) or (3) above	

Date:

[Signature of authorised person]

**7. Details of tax deposited**

Sr. No.	Name of treasury where tax deposited or bank on which DD/Pay order/ crossed cheque drawn	Treasury receipt	Treasury receipt		For office use	
			No.	Date	DCR No.	Date
	Treasury/ Bank	Type of instrument				
(1)						
(2)						
(3)						
(4)						
(5)						
(6)	----- (by contractee)					
(7)	Excess paid brought forward from last return					
(8)	Total [(1) to (7)]					

**8. Account of forms printed under the Government authority/ required to be authenticated by the assessing authority.**

Serial No.	Type of Form	Opening stock at the beginning of the return period	Blank form received or authenticated during the return period	Number of forms used during the return period	Aggregate of amount of transactions for which forms used.
(1)					
(2)	ST-XXVI-A (out)				
(3)	VAT-				
(4)	C				
(5)	E-1				
(6)	E-II				
(7)	F				
(8)	H				

**9. Statutory declarations and certificates received from other dealers furnished with the return**

Serial No.	Type of form	No. of forms furnished	Aggregate of amount of transactions for which forms furnished		Serial No.	Type of form	No. of forms furnished	Aggregate of amount of transactions for which forms furnished
(1)	STXXVI-A (out)				(5)	E-1		
(2)	VAT-				(6)	E-II		
(3)	C				(7)	F		
(4)	D				(8)	H		

**Declaration**

I, \_\_\_\_\_ (name in CAPITALS), hereby, solemnly affirm that I am authorised to furnish this return and all its contents including tables 10 and 11, lists, statements, declarations, certificates and other documents appended to it or filed with it are true, correct and complete and nothing has been concealed therefrom.

Place:

Date:

[Signature]

Status: Tick (√) applicable [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

**(For use in the office of the Assessing Authority)**

(3) Date of data entry in VAT- register/Computer:

(4) Signature of the official making the data entry:  
(Affix stamp of name & designation)

(3) Signature of the Assessing Authority with date:

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1. Reference to sections or Schedules of the act in the return is indicative and not comprehensive
  3. A dealer who has not dealt goods in the circumstances specified in Tables 10 or 11 during the tax period does not have to fill in the next page of the return.

**10. Computation of tax paid in respect of goods purchased in the State from registered dealers on tax invoice but which shall not to from part of input tax credit (See section 11 )**

Circumstances in which tax paid in respect of purchase of certain goods not to form part of input tax credit						Purchase Value
(a)						(b)
A. All goods except mentioned as purchased from registered dealers on tax invoice when, -						
(1) used in the telecommunications network, or in the generation and distribution of electricity or other form of power;						
(2) the tax on their purchase was paid @ 4% or less but such goods are disposed of otherwise than by way of sale and						
(3) used in manufacture or packing of goods declared a tax-free under section 9 (except when such goods are sold in the course of export out of India):						
(4) left in stock, whether in the form purchased or in manufactured or processed form, on the day of closure of business or cancellation of the registration certificate						
(5) made in the circumstances specified in section 11(6)(c)						
(6) covered by section 11(6)(d) and (e)						
(7) used for the purpose specified in section 11(6) (j)						
(8) tax invoice is not available or not issued or original tax invoice issued does not show separate details of tax charged						
<b>B. Total [(1) to (8)]</b>						
C. Calculation of input tax at different rates	(c)	(d)	(e)	(f)	(g)	Total (c) to (g) (h)
(1) Break-up of A(b) according to tax rate						
(2) Rate of tax	1%	4%	12.5%	%	%	
(3) Input tax to be reversed [(1) x (2)]						

Note: - Where any goods purchased in the State are used or disposed of partly in the circumstances mentioned in column (a) against entries in A above and partly otherwise, the purchase value of such goods shall be computed pro rata.

**11. Purchase tax (See section 6(1) (b) and 8).**

<b>Circumstances in which purchase tax levied</b>		<b>Purchase value of goods taxable at different rates</b>		<b>Rate of tax</b>	<b>Purchase tax</b>
<b>(a)</b>		<b>(b)</b>		<b>(c)</b>	<b>(d)</b>
(1)	Turnover of goods specified in Schedule 'C' to the Act				
(2)	Turnover of taxable goods purchased in the State without payment of tax when such goods or the goods manufactured therefrom are either exported out of State or used or disposed of (except when sold in the course of export out of India) in a manner that no tax or CST is payable to the State	(i)			
		(ii)			
(3)	<b>Total (1) + (2)</b>				

Note: Where any goods purchased in the State are used or disposed of partly in the circumstances mentioned in column (a) against entries at serial number (2) above and partly otherwise, the purchase tax leviable on such goods shall be computed pro rata.

Place:

Date:

[Signature]

Status: Tick (✓) application [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

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