



(b)	Add : Purchase Tax on turnover as per Col. 2(f)			
(c)	Add/Less : Output tax for prior period adjustment.			
(d)	<b>Total Output tax</b>			

\* Gross sales will also include sale value of goods involved in the execution of works contract or taxable job work, but excludes Branch transfers and consignment transfers.

<b>4.</b>	<b>INPUT TAX CREDIT ON ACTUAL BASIS</b>			
(a)	ITC brought forward from previous year			
(b)	Add ITC on Non capital goods			
(c)	Add ITC on Capital goods			
(d)	Add Instalment of ITC on stocks held on appointed day			
(e)	Add TDS, if any,			
(f)	Less: apportionment of ITC for manufacturing tax free goods			
(g)	Less: apportionment of ITC for branch transfer			
(h)	Add/Less: adjustment ITC for purchase return / discount			
(i)	Add/Less: reversal of ITC			
(j)	<b>Total input tax credit available</b>			

<b>4-A</b>	<b>INPUT TAX CREDIT ON NOTIONAL BASIS</b>			
(a)	Brought forward from previous year			
(b)	Add notional ITC on Non capital goods			
(c)	Add notional ITC on Capital goods			
(d)	Less: apportionment of notional ITC for manufacturing tax free goods			
(e)	Reversal of notional ITC on account of sales			
(f)	Reversal of Notional ITC on branch transfer and consignment			
(g)	Reversal of Notional ITC on purchase return			
(h)	<b>Total notional input tax credit available</b>			

<b>5.</b>	<b>TAX PAYABLE/EXCESS INPUT TAX CREDIT</b>			
(a)	Total output tax [as per 3(d)]			
(b)	Less : Total actual ITC as per col. 4 (j)			
(c)	Difference (a-b) (If output tax is more than INPUT TAX, Balance be adjusted out of Notional ITC if any. Otherwise amount is to be deposited)			
(d)	Excess ITC if any, after adjustment in (c) (iii) Actual (iv) Notional			
(e)	CST liability for the year			
(f)	Excess actual ITC as per col. (d) if any			
(g)	Difference ( e-f) (If output tax is more than INPUT TAX, Balance be adjusted out of Notional ITC if any. Otherwise amount is to be deposited)			
(h)	Excess ITC after adjustment under (g) to be carried down to next year. (iii) Actual (iv) Notional			

<b>6. DETAILS OF TAX PAYMENT DURING THE STATEMENT PERIOD</b>				
Challan/instrument No.	Date (dd.mm.yy)	Bank/Treasury	Branch code	Amount

**Declaration:** I, solemnly declare that to the best of my knowledge and belief the information given on this form is true and correct.

NAME & STATUS  
SIGNATURE DATED

**PART-B**

**(INFORMATION TO BE CERTIFIED AS CORRECT BY A CHARTERED ACCOUNTANT IN CASE OF DEALERS WHOSE TUNOVER EXCEEDS RS. 50 LAKH.)**

<b>7. DETERMINATION OF OUTPUT TAX ON SALES</b>						
Rate of tax		Turnover		Output tax		
1	1%					
2	4%					
3	12.50%					
4	20%					
5	30%					
Total						

<b>8. BREAK UP OF ZERO RATED SALES</b>				
(a) Category	(b) Gross sales	(c) Less : sales returns	(d) Less : discounts	(e) Net sales
Sales against H from				
Export out of India				
Sale against E1/E2 forms				

<b>9. BREAKUP OF DEDUCTION FROM SALE &amp; PURCHASES</b>			
(a) deduction from sales for the statement period		(b) deduction from purchases for the statement period	
Sales returns		Purchase returns	
Cash/ trade discount		Cash/ trade discount	

Amount charge separately as interest for sale by hire purchase / installment purchase		Others (PI Specify nature)	
Cancellation of sales			
Change in nature of sales			
Change in sales consideration			
Purchase value of goods purchase from exempted unit and sold to person other than taxable person			
Other (PI. specify nature )			
Total deduction		Total deduction	

<b>10. DETERMINATION OF TAX ON PURCHASE</b>	
Purchases made U/S 19 (Schedule H goods)	
Purchase made U/S 20	
Turnover liable to tax.	

11. PURCHASE TAX PAYABLE							
Rate of tax		Turnover		Tax			
1	1%						
2	4%						
3	12.50%						
4	20%						
5	30%						
Total							

#### DETERMINATION OF INPUT TAX

##### (12 A) on capital goods

Rate	Turnover	Input tax for the year	B/f form previous year	Reverse tax if any	Admissible input tax credit for the year	
4%						
Total						

##### (12 B) on goods other than capital goods

Rate	Turnover	Input tax for the year	B/f form previous year	Reverse tax if any	Admissible input tax credit for the year	
1%						
4%						
12.5%						
20%						
30%						
Total						

##### 12 (C) Admissible input tax credit for the year

(a)	On capital goods	as per Col. 12A	
(b)	On goods other than capital goods	as per Col. 12B	
<b>(A) Total :</b>			
(c)	Less : Deduction on A/c of interstate branch transfer/consignment sales		
(d)			
(e)			
<b>(B) Total :</b>			
Net input tax credit available for the year		<b>(A-B) :</b>	

13. TAX LIABILITY	
Output Tax for the year	
Less : Input Tax credit for the year	
<b>Balance :</b>	
Less : Tax paid during the year	

<b>Balance Due/excess carried down to next year :</b>	
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**OTHER INFORMATION**

I whether there is delay in payment of tax, if so please give particulars

Sr No	Due date	Date of payment	Amount	Delay	Interest payable
1					
2					
3					

II. whether the person has deducted tax at source and paid the same to the credit of state governments according with the provision of Act and Rules , if there is delay in deposit of tax so deducted, please give detail.

Sr No	Particulars	Amount of tax deducted	Due date of payment	Date of payment
1				
2				
3				

III whether all declaration for all sales claimed at concessional rate or value of purchase from the exempted units as required under the Act & Rules all received if not, give details.

Sr No	Invoice no	Date	Name of party	Amount of bill
1				
2				
3				

**CALCULATION UNDER CENTRAL SALES TAX ACT.**

I SALE IN COURSE OF EXPORT OUTSIDE THE TERRITORY OF INDIA

Whether all declarations of documents as required under the Pb VAT ACT and Rules, 2005 are available on record. If not, give details.

Sr No	Invoice No	Date	Name of Buyer	Amount (RS)	ITC Claimed
1					
2					
3					

II INTERSTATE SALE

(a) Whether interstate sale claimed as liable to tax as per section 8( 1) or CST Act are supported with declaration forms C . If not, give details

Sr No	Invoice No	Date	Name of Buyer	Amount (RS)	ITC Claimed
1					
2					
3					

(b) Whether all interstate branch transfer / consignment sales are supported with declaration in form F. If not, give details.

Sr No	Invoice No	Date	Name of Buyer	Amount (RS)	ITC Claimed
1					
2					
3					

III TOTAL TAXABLE INTERSTATE SALE , AS PER BOOKS OF ACCOUNTS

IV CENTRAL SALE TAX PAYABLE

V WHETHER THERE IS DELAY IN PAYMENT OF TAX , IF SO , GIVE DETAILS

Sr no	Due date	Amount	Delay	Interest payable
1				
2				
3				
4				



**INPUT TAX ADJUSTMENT INFORMATION**

(IN CASE INPUT TAX CREDIT IS MORE THAN OUTPUT TAX  
BALANCE OF CREDIT

Less : Adjustments:

(1) Against dues under the Act   
 Period : From \_\_\_\_\_ to \_\_\_\_\_  
 Order Ref \_\_\_\_\_

(2) Against any tax penalty interest C.S.T. Act, 1956   
 Period : From \_\_\_\_\_ to \_\_\_\_\_  
 Order Ref \_\_\_\_\_

(3) Refund claimed on account of export sales   
 Date of application

(4) Refund application in other cases, if any   
 Date of application

**TOTAL (1 TO 4)**

Balance input tax credit on other goods carried forward to  
next year

Balance input tax Credit on Capital Goods carried forward  
next year

**CERTIFICATE OF CHARTED ACCOUNTANT**

I/we declare that particulars above are true and correct , I /We have verified the  
above particulars from books of accounts and other relevant records and certify the same  
as true and correct.

For Chartered Accountant

Name :- \_\_\_\_\_

Status:- \_\_\_\_\_

Member Ship No:- \_\_\_\_\_

Address :- \_\_\_\_\_  
 \_\_\_\_\_

Date \_\_\_\_\_  
 Place \_\_\_\_\_



**WORKSHEET**

<b>1. BREAK UP OF TAXABLE SALES (other than under works contract) AND PURCHASE (other than capital goods) IN PUNJAB</b>				
1(a) Rate	1(b) Gross Sales	VAT	1(c) Gross Purchases	VAT
At 1%				
At 4%				
At 12.5%				
At 20%				
At 30%				
Total				

<b>2. BREAK UP OF GOODS SOLD UNDER WORKS CONTRACT</b>						
2(a) Rate	2(b) Gross value of works contract executed	2(c) Less : deduction for Value of labour, services etc	2(d) Taxable value	2(e) Output tax	2(f) Less : Tax deducted at source	2(g) Net output tax
At 1%						
At 4%						
At 12.5%						
At 20%						
Total						

<b>3. BREAK UP OF ZERO RATED SALES</b>				
3(a) Category	3(b) Gross sales	3(c) Less : sales returns	3(d) Less : discounts	3(e) Net sales
Sale against H form				
Export out of India				
Sale against E1/E2 forms				

<b>4. BREAK UP OF DEDUCTIONS FROM SALES AND PURCHASES</b>					
4(a)	Deductions from sales for the current period		4(b)	Deductions from Purchase for the current period	
	Sales Returns			Purchase Returns	
	Cash/Trade Discount			Cash/Trade Discount	
	Amount charged separately as interest for sales by hire-purchase/ installment purchase			Others (pl specify nature)	
	Cancellation of sales				
	Sales Returns				
	Change in nature of sales				
	Change in sale consideration				
	Value of goods originally purchased from exempt unit				
	Others (Pl. specify nature)				
	Total deductions			Total deductions	

<b>5.</b>	<b>PRIOR PERIOD ADJUSTMENTS</b>				
5(a) Prior period adjustment of sales	5(b) Adjustment in sale	5(c) Adjustment in Output tax	5(d) Prior period adjustment of purchases	5(e) Adjustment in purchase	5(f) adjustment in Input tax
Cancellation of sales			Cancellation of purchase		
Sales Returns			Purchase Returns		
Change in nature of sales			Change in nature of Purchase		
Change in sale consideration			Change in Purchase consideration		
Total			Total		

## Instructions for filling the form

- 1 Please fill all the fields in the form and the Annex as applicable
- 2 The Annual Statement has to be filed on or before 20<sup>th</sup> November of the following year to which the taxable activities of this statement pertain
- 3 In case of minors, the specimen signature of guardian/ trustee should be furnished
- 4 All amounts should be reported in Rupees only
- 5 For reporting prior period adjustments [Field 1(h)], please ensure that you reflect all the adjustments that have already been declared in your quarterly return forms, as well as any further adjustments that may have occurred after filing of the last quarterly report provided they are in accordance with the provisions of the Act/ Rules
- 6 For reporting adjustments to input tax credits on account of branch transfers [Field 4(b)], please ensure that you reflect all the adjustments that have already been declared in your quarterly return forms, as well as any further adjustments that may have occurred due to branch transfers after filing of the last quarterly returns, provided you have already claimed full input tax credit during the year for the stock that have subsequently been branch transferred
- 7 For reporting adjustments to input tax credits on account of tax free sales [Field 4(c)], please ensure that you reduce your input tax credit by the required amount for the part of the taxable purchases used for making tax free sales, if such adjustments have not been declared in your quarterly returns