

FORM IV

(See sub-rule (7) of rule 11 and rule12)

ANNUAL RETURN OF TURNOVER OF SALES AND PURCHASES

To,
The Assessing Authority, Commercial Tax
Sector _____ Circle _____

ASSESSMENT YEAR
NUMBER

| | | | | | | | |
|--|--|--|--|---|--|--|--|
| | | | | - | | | |
|--|--|--|--|---|--|--|--|

REGISTRATION

| | | | | | | | | | | | |
|---|---|--|--|--|--|--|--|--|--|--|--|
| 0 | 5 | | | | | | | | | | |
|---|---|--|--|--|--|--|--|--|--|--|--|

Part I

1- Name of dealer and -----

address of Principal -----

place of business in -----

Uttaranchal

2-(a) Name of person submitting: -----

the return

(b) Father's /Husband's name: -----

(c) Residential address: -----

(d)Status in business : -----

3- Name and address of -----

Registered/Head office, -----

if situated outside -----

Uttaranchal

4-Branches in Uttaranchal 1- -----

(with address) 2- -----

3- -----

4- -----

5-If business is closed, the -----
date of closure:

6-If the business has been -----

 reconstituted, the date of -----

 reconstitution along with -----

 name and address of the
 reconstituted firm

7-Details of assessed turnover of sales and purchases and the tax assessed in the last two years:

| | YEAR----- | | YEAR----- |
|-------|------------------------|-----------|-----------|
| Under | Under | Under | Under |
| | State Act C.S.T.Act | C.S.T.Act | State Act |

- (1)Goods other than Special Category Goods
 - (a) Gross sales
 - (b) Taxable sales
 - (c) Taxable purchases
 - (d) Total tax assessed
 - (e) Input Tax Credit allowed
 - (f) Net tax assessed

- (2)Special Category Goods
 - (a) Gross sales
 - (b) Taxable sales
 - (c) Taxable purchases
 - (d) Tax assessed

(8) Income assessed during YEAR ASSESSED INCOME
 ASSESSED TAX
 during the last three years
 along with copies of Income
 Tax assessment orders

Part II

1-Accounting year From-----To-----
2-Summary of purchases, sales and tax:
As per Periodical Return As per Annual

Return

(1) Goods other than Special

Category Goods

- (a) Gross purchases
- (b) Gross sales
- (c) Taxable sales
- (d) Taxable purchases
- (e) Total tax due on taxable sales and purchases
- (f) Input Tax Credit claimed
- (g) Net tax due
- (h) Tax deposited
- (i) Tax realized from customers

(2) Special Category Goods

- (a) Gross purchases
- (b) Gross sale
- (c) Taxable sales
- (d) Taxable purchases
- (e) Tax due on taxable sales and purchases
- (f) Tax deposited
- (g) Tax realized from customers

If there is difference between the amounts disclosed in Tax Period Returns and Annual Return, reasons should be given for the difference along with amount of difference:

3-Details of opening stock and closing stock:-

| Name of Commodity | Opening Stock | Closing Stock |
|-------------------|---------------|---------------|
| | | |

| | | | | | | | | |
|--------------|------------------------------|---|------------------------------|--------------------------------------|------------------------------|---|------------------------------|--------------------------------------|
| | Purchased form with in state | Received on consignment from within State | Purchase from out side State | Received on consignment from outside | Purchased form with in state | Received on consignment from within State | Purchase from out side State | Received on consignment from outside |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total | | | | | | | | |

4-Amounts of goods returned:

(A)In purchases

- (i) from goods purchased within State
- (ii)from goods purchased from outside State

(B)In sales

- (i)from goods sold within State
- (ii)from goods sold outside State

Details should be enclosed in the following proforma-

Proforma to be used in case of return of goods purchased by the dealer-

| Sl. No. | Name of selling dealer | Registration Number | Details of purchase of goods | | | | |
|---------|---------------------------|---------------------|------------------------------|-------------------------------|---|--|---------|
| | | | Invoice no. and date | Commodity | Quantity | Amount | |
| 1 | 2 | 3 | 4(a) | 4(b) | 4(c) | 4(d) | |
| Sl. No. | Details of goods returned | | | | Debit note no. and date (Issued by purchaser to the seller) | Credit note No. and date (Received by purchaser from the seller) | Remarks |
| | Date of return of goods | Quantity | Amount of goods returned | Transfer voucher No. and date | | | |
| 1 | 5(a) | 5(b) | 5(c) | 5(d) | 6 | 7 | 8 |

Dealer should give details of goods received back from the purchaser in the above proforma with suitable modifications

Part III

1-SALE:

| | VALUE | |
|--|------------------------|---|
| | Special Category Goods | Goods other than Special Category Goods |
| | | |

(1) Inter-State Sales

- (a) against Form "C"
- (b) against Form "D"
- (c) against Form " E-1',E-2"
- (d) without form

Total

(2) Consignment transfer outside Uttaranchal

- (a) against Form "F"
- (b) without Form "F"

Total

(3) Export out of India

(4) Sale u/s 5(3) of C.S.T. Act

- (a) against Form "H"
- (b) without Form "H"

TOTAL (A)(serial No.1 to 4)

(5) Sales in Uttaranchal –

- (a) Sales of Exempt goods(Schedule-I)
- (b) Sale of goods on which tax has been paid on M.R.P. value earlier
- (c) Other Exempt sales (if any)
- (d) Taxable sales of
 - (i) goods purchased or received from outside the State
 - (ii) goods purchased within State
- (e) Sale in Selling Commission Agency
 - (i) of goods received from out of State
 - (ii) of goods received from within the State
- (f) Turnover of purchases taxable under sub-section(10) of Section 3

TOTAL (B)

GROSS TURNOVER OF SALES (A+B)

2-TAX DUE ON SALES IN UTTARANCHAL

AND ON PURCHASES UNDER 5(e) ABOVE
TAX DUE

RATE VALUE

(A) Goods taxable at every point of sale

- (i) Goods taxable @
- (ii) Goods taxable @
- (iii) Goods taxable @
- (iv) Goods taxable @

TOTAL

- (B) Goods on which tax is paid on M.R.P. value-
- (i) Goods taxable @
 - (ii) Goods taxable @

- (C) Special Category Goods taxable at the point of sale by Manufacture or sale by Importer
- (i) Goods taxable @
 - (ii) Goods taxable @

GRAND TOTAL

3- PURCHASES

| | VALUE | |
|---|------------------------|---|
| | Special Category Goods | Goods other than Special Category Goods |
| (1) Purchases from outside Uttaranchal including Imports from outside the country | | |
| (2) Consignment receipt from outside Uttaranchal (Approximate value of goods) | | |
| TOTAL (C) | | |
| (3) Purchases within Uttaranchal – | | |
| (a) Purchases of Capital Goods from Registered dealers | | |
| (b) Purchases of goods on which tax has been paid on M.R.P. value earlier | | |
| (c) Purchases of other taxable goods from Registered dealers | | |
| (d) Purchases of Exempt goods | | |
| TOTAL (D) | | |
| GRAND TOTAL | | |

- (1) Purchases from outside Uttaranchal including Imports from outside the country
- (2) Consignment receipt from outside Uttaranchal (Approximate value of goods)

TOTAL (C)

- (3) Purchases within Uttaranchal –
- (a) Purchases of Capital Goods from Registered dealers
 - (b) Purchases of goods on which tax has been paid on M.R.P. value earlier
 - (c) Purchases of other taxable goods from Registered dealers
 - (d) Purchases of Exempt goods

TOTAL (D)

GRAND TOTAL OF PURCHASES (C+ D)

4- TAX PAID ON PURCHASES ON WHICH INPUT TAX CREDIT IS ADMISSIBLE

| | RATE | VALUE |
|---------|------|-------|
| TAX DUE | | |

- (1) Goods taxable at every point of sale
- (i) Goods taxable @
 - (ii) Goods taxable @
 - (iii) Goods taxable @
 - (iv) Goods taxable @

TOTAL

- (2) Capital Goods

GRAND TOTAL

5- INPUT TAX CREDIT CLAIMED ON PURCHASES DURING THE YEAR

- (1) Goods other than Capital Goods:
 - (a) For taxable goods in respect of –
 - (i) Sale of goods in the State
 - (ii) Sale of goods in the course of inter- state trade and commerce
 - (iii) Sale of goods in the course of Export
 - (b) For raw material used in manufacturing or packing of such manufactured taxable goods in respect of –
 - (i) Sale of goods in the State
 - (ii) Sale of goods in the course of inter- state trade and commerce
 - (c) For raw material used in manufacturing or packing of such manufactured goods in respect of Export of such goods
 - (d) Tax paid in excess of 4% on purchase of raw material used in manufacturing or packing of such manufactured taxable goods in respect of Goods which are dispatched outside the State other than by way of sale
 - (e) Tax paid in excess of 4% on purchase of petroleum products used as fuel and other fuels used in manufacturing of taxable goods
 - (f) Other (details be mentioned)

TOTAL

(A copy of chart of computation of Input Tax Credit should be attached)

- (2) Capital Goods –
 - (a) Total tax paid
 - (b) Total Input Tax Credit admissible
 - (c) Period in which amount is admissible 2/1 yearly installments of Rs. ----
----- each From-----To-----

- (3) On opening stock-
 - (a) Total credit admissible
 - (b) Period in which amount is admissible 6 monthly installments of Rs. ----
----- each From -----To-----

6-INPUT TAX CREDIT ADJUSTABLE DURING THE YEAR:

- | | |
|--|---------|
| Amount | |
| (1) On purchases of goods (other than Capital ----- Goods) during the year | Rs----- |

(2) On purchase of Capital Goods the claim in respect of which is admissible during the year Rs-----

| YEAR | Amount of Yearly Installment | Installments falling due during year | Total amount |
|-------|------------------------------|--------------------------------------|--------------|
| ----- | | | |
| ----- | | | |
| ----- | | | |
| ----- | | | |

Total

(3) On opening stock during the current year Rs-----

or the previous year, the claim is respect of which is admissible during the year

| YEAR | Amount of monthly installment | Installments falling due during year | Total amount |
|-------|-------------------------------|--------------------------------------|--------------|
| ----- | | | |
| ----- | | | |
| ----- | | | |

Total

(4) TOTAL INPUT TAX CREDIT FOR THE YEAR Rs-----

7 VAT ACCOUNT – TAX DUE

| | |
|---|---------|
| (1) Tax due on account of sales | Rs.---- |
| ----- | |
| (2) Less – Tax credit for purchases claimed | Rs.---- |
| ----- | |
| (3) Net Tax | Rs.---- |
| ----- | |
| (4) Reverse Credit (if any) | Rs.---- |
| ----- | |
| (5) Less – Tax Credit brought forward | Rs.---- |
| ----- | |
| (6) Net tax payable/in excess under VAT account | Rs.---- |
| ----- | |
| (7) Tax credit adjusted towards Central Sales Tax | Rs.---- |
| ----- | |
| (8) Net tax credit carried forward | Rs.---- |
| ----- | |
| 8-TOTAL TAX DUE - | Rs.---- |
| ----- | |

(1) In respect of Special Category Goods Rs.-----

(2) In respect of goods under VAT Rs.-----

Total Rs.-----

9-TOTAL TAX REALISED FROM Rs.-----

PURCHASERS

10-TOTAL TAX DEPOSITED Rs.-----

11-NET TAX PAYABLE (+) Rs.-----

AMOUNT IN EXCESS (-)

12-DETAILS OF PAYMENT OF TAX

(Including Interest, if any)

| Date | Challan Number | Bank or Treasury | | Amount |
|-------|----------------|------------------|--------|--------|
| | | Name | Branch | |
| | | | | |
| | | | | |
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| | | | | |
| Total | | | | |

13-Details of forms used during the year: (Form 16,C, E-1, E-2, F, H or other Form, if any)

| Description of Form | Opening stock of forms | Forms received during the year | Forms issued during the year | | Amount of goods received during the years | | Closing Stock of forms | |
|---------------------|------------------------|--------------------------------|--------------------------------|-------------------------------|---|--------------------------------|------------------------|--------|
| | | | Goods received during the year | Goods received in other years | On forms issued during the years | On forms issued in other years | | |
| | | | | | | Year | | Amount |
| Form 16 | | | | | | | | |
| Form 11 | | | | | | | | |
| Form C | | | | | | | | |

| | | | | | | | | |
|----------|--|--|--|--|--|--|--|--|
| Form E-1 | | | | | | | | |
| Form E-2 | | | | | | | | |
| Form F | | | | | | | | |
| Form H | | | | | | | | |
| Form | | | | | | | | |
| Form | | | | | | | | |

14-Please encloses the following: -

(1)Copies of Trading Account, Profit and Loss Account, Balance Sheet and Stock Inventory of the relevant accounting year.

(2)List of goods purchased from outside the State during the year in the following format:-

| Date of receipt of the goods | Name & address of the dealer from whom goods are purchased | Bill no. and date | Name of commodity | Value of goods | Tax | Total Amount of Bill | | Number of Form | Amount Form 31 |
|------------------------------|--|-------------------|-------------------|----------------|-----|------------------------|-------------|----------------|----------------|
| | | | | | | Special Category Goods | Other goods | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

(3) List of goods purchased from within the State in the format prescribed for Annexure II of Form III, separately for –

(i)Special Category Goods

(ii) Capital Goods on which Input Tax Credit is admissible

(iii)Goods other than Capital Goods on which Input Tax Credit is admissible

(iv)Other goods not covered in the above categories

Declaration

I, -----being------(Status, i.e., Proprietor, Partner, Director etc .) of the business known as -----do hereby declare and verify that, to the best of my knowledge and belief, the information and particulars given in this return are true and complete and include details for all places where business have been carried on and nothing has been willfully omitted or wrongly stated.

Date-----

Signature-----

Name-----

Status-----