

THE ASSAM VALUE ADDED TAX RULES, 2005
FORM-14
[See Rule 17(5)]
ANNUAL RETURN OF TURNOVER

Part-A

01.	TIN
<input type="text"/>	<input type="text"/>

02.	Year
<input type="text"/>	<input type="text"/>

03.	Name and style of the business	<input type="text"/>
	Address	<input type="text"/>
	Name of the goods dealt in	<input type="text"/>

Part-B

04.	Aggregate amount received or receivable in connection with all sale (including inter-state sales, exports, stock transfers works contract, lease etc.)	<input type="text"/>
05.	Deductions :	<input type="text"/>
	(a) Sales of goods in the course of inter-state trade or commerce	<input type="text"/>
	(b) Sales outside the State/stock transfer	<input type="text"/>
	(c) Sales of goods in the course of export out of India	<input type="text"/>
	(d) Sales in the course of import into India	<input type="text"/>
	(e) Sales in the State of exempted goods specified in the First Schedule	<input type="text"/>
06..	Turnover of sales taxable under the Assam Value Added Tax Act, 2003.	<input type="text"/>

Part-C

07. Taxable turnover of goods taxable at every point of sale and tax payable thereon as per Second Schedule, Third Schedule and Fifth Schedule

	@%	@%	@ 4 %	@ 12.5 %
Sales proceeds of taxable goods (excluding VAT)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Less: goods returned (rule 9)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Less: other admissible deductions (if any)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Taxable turnover	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Tax payable	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total amount of output tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Part-D

08. Determination of taxable turnover of goods taxable at the first point of sale and tax payable thereon as per Schedule IV

	@ %	@ %	@ %
Sales proceeds of taxable goods	<input type="text"/>	<input type="text"/>	<input type="text"/>
Less: Sales proceeds of goods which have been subjected	<input type="text"/>	<input type="text"/>	<input type="text"/>

to tax in the State			
Less: goods returned (rule 9)			
Less: other admissible deductions (if any)			
Taxable turnover (excluding tax)			
Output Tax payable			
Total tax payable			

Part-E

09. Determination of taxable turnover in respect of the transfer of the property in goods involved in execution of works contract and tax payable thereon

Total value of works contract	
Less labour charges	
Less other charges	
Taxable turnover (excluding VAT)	
Output Tax payable	

Part-F

10. Determination of taxable turnover and tax payable thereon in respect of the transfer of the right to use

Amount received or receivable in respect of operating lease	
Less : deduction allowable, if any	
Taxable turnover (excluding VAT)	
Tax payable	

Part-G

11. Determination of turnover of purchases and tax payable thereon

	@%	@%
Value of taxable goods purchase		
Add : value of opening stock		
Total		
Less : purchase value of goods sold to registered dealers within the state		
Less : value of closing stock		
Value of goods taxable at the point of last purchase in the State (excluding VAT)		
Tax payable		
Total amount of Purchase tax		

Part-H

12. Purchases of taxable goods made in the State and tax paid thereon

	@ ____%	@ ____%	@ 4 %	@ 12.5 %
Purchases (excluding VAT)				
Less: goods returned [Section 14(9)]				
Less: other admissible deductions				

Net Purchases				
Tax paid				
Total amount of input tax				

Part-I

13. Calculation of total tax and interest payable and paid.

	Inner column	Final amount
(a) Output tax payable as per part C	Rs.	
(b) Output tax payable as per part D	Rs.	
(c) Output tax payable as per part E	Rs.	
(d) Output tax payable as per part F	Rs.	
(e) Output tax [(a)+(b)+(c)+(d)]	Rs.	
(f) Add/ Less : adjustment to output tax, if any (specify) as per Annexure 4	Rs.	
(g) Total Output tax [(e)±(f)]		Rs.
(h) Purchase tax payable as per Part G		Rs.
(i) Total tax payable [(g)+(h)]		Rs.
(j) Input tax credit on purchases as per Part H	Rs.	
(k) Add/ Less : adjustment to input tax, if any (specify) as per Annexure 5	Rs.	
(l) Net Input tax credit [(j)±(k)]		Rs.
(m) Tax payable [(i) – (l)]		Rs.
(n) Interest, penalty or other dues		Rs.
(o) Total dues		Rs.
(p) Less: sales tax deducted at source		Rs.
(q) Balance due / excess paid		Rs.
(r) Tax paid		Rs.
(s) Adjusted against central sales tax liability		Rs.
(t) Refund claimed / balance carried forward to next tax period		Rs.

DECLARATION

I, son/daughter/wife of in the capacity of of M/s. do solemnly declare that to the best of my knowledge and belief, the information given in this return and the annexures accompanying it is correct and complete in every material particular.

Date

Place

Signature

Status whether
 Proprietor/Karta/Partner/Director/Manager/Chief
 Executive/Authorised signatory.
 (Tick whichever is applicable)

Annexure-I

Details of purchases and stocks (wherever possible, specify the goods)

Particulars of goods	Purchase			Receipts (Stock Transfer etc.)			Opening stock as on	Closing stock as on
	from within Assam	from outside Assam	Total	From within Assam	From outside Assam	Total		
1	2	3	4	5	6	7	8	9
A. Exempted goods (First Schedule)								
B. Goods taxable at every point of sale								
(i) Taxable @ 4 % (Second Schedule)								
(ii) Taxable @ 1% (Third Schedule)								
(iii) Taxable @ ____% (Third Schedule)								
(iv) Taxable @ 12.5 % (Fifth Schedule)								
C. Goods taxable at the point of first sale (Fourth Schedule)								
(i) Taxable @ %								
(ii) Taxable @ %								
(ii) Taxable @ %								
D. Goods taxable at the stage of last purchase								
(i) Taxable @ %								
E. Goods involved in works contract								
F. Goods for use in the business of transferring the right to use								
Total								

Date

Signature :

Name of the person signing :

Place

Status of the person signing :

Seal. :

Annexure -II

Statement of commodity-wise details and tax payable

(This annexure is applicable only in respect of imported and manufactured goods)

Description of commodity	Gross turnover	Exempted turnover	Taxable turnover	Tax payable
1	2	3	4	5

Date

Place

Signature :

Name of the person signing :

Status of the person signing :

Seal. :

Annexure-III

ACCOUNT OF MANUFACTURE, PROCESSING ETC.

	<u>Value</u>	<u>Quantity</u>
(a) Opening stock of raw materials		
(b) Purchase/Receipt of raw materials from within Assam.		
(c) Purchase/Receipt of raw materials from outside India/ Assam.		
(d) Total of raw materials		
(e) Raw materials consumed in manufacture or processing		
(f) Sale of raw materials as such		
(g) Closing stock of raw materials (d-e-f)		
(h) Goods manufactured or processed		
(i) Opening stock of finished goods		
(j) Total of finished goods (h + i)		
(k) sale of finished goods.		
(l) Stock transfer of finished goods outside the State.		
(m) Closing stock of finished goods (j-k-l)		

Date

Signature:

Name of the person signing :

Place

Status of the person signing :

Seal. :

Annexure-IV

(To be attached with the return where adjustments in Output Tax or Tax Credits are made)

Adjustments to Output Tax

Nature of Adjustment	Increase in Output Tax (A)	Decrease in Output Tax (B)
Sale cancelled [Section 13(1)(a)]		
Nature of sale changed [Section 13(1)(b)]		
Change in agreed consideration [Section 13(1)(c)]		
Goods sold returned [Section 13(1)(d)]		
Other adjustments, if any (specify)		
Total		
Total net increase/(decrease) in Output Tax (A-B)		

Date

Signature :

Name of the person signing :

Place

Status of the person signing :

Seal. :

Annexure -V

Adjustments to Tax Credits

(+) Input tax credit carried forward from previous tax period	Rs.	
(+) Increase in input tax credit due to debit note	Rs	
(+) Input tax credit on capital goods	Rs.	
(+) Input tax credit for transitional stock	Rs.	
(+) other adjustment, if any (specify)	Rs.	
Total tax credit	Rs	.
(-) Decrease in input tax credit due to credit note	Rs	
(-) Tax credit reversed/ disallowed for use of goods for purposes other than for which credit is allowed	Rs.	
(-) other adjustment, if any (specify)	Rs.	
Total net Increase / (decrease) in Tax Credits		Rs.

Signature :

Date

Name of the person signing:

Status of person signing:

Place

Seal. :