

THE ASSAM VALUE ADDED TAX RULES, 2005
FORM-48
[See Rule 35]
STATEMENT OF PARTICULARS

1. Name of dealer (if there is a trade name, mention also such trade name)
2. Style of business
3. Status of the dealer
4. (i) Address of the main place of business
(ii) (a) Address of all other places of business in the State
(b) Address of all other places of business
5. Name (s) or proprietors, partners, members all person having interest in the business
6. Registration No.
7. Assessment year
8. Books of accounts maintained (details to be furnished)
9. (i) Method of valuation of opening and closing stock during the year.
(ii) Method of valuation of opening and closing stock in the immediately preceding year.
10. In the case of manufacturing concerns. Detailed manufacturing account with quantity and value of each item of stock, goods consumed, finished goods, by-products and shortage separately and give per centage of yield and shortage. (Suitable tabular form shall be drafted for the above manufacturing account to furnish complete details of quantity and value of each item of stock, goods consumed finished goods, by-products and shortage separately).
11. In the case of all dealers trading account separately showing particulars in respect of each class of goods classified by the dealers, as given in the Schedules to the Assam Value Added Tax Act, 2003, in the following format (separate details in respect of taxable and non-taxable turnover shall be furnished).

TRADING ACCOUNT

- | 1 Name of the goods | Quantity | Amount |
|---|----------|--------|
| 2 Schedule and item under which the above was classified by the dealer with rate of tax | | |
| (a) Opening stock | | |
| (b) Receipts of goods | | |
| (i) Purchases: | | |
| a. Intra-State | | |
| b. Inter-State | | |
| c. In the course of import, | | |
| (ii) Received by transfers: | | |

- a. Form head office
- b. From branches
- c. Consignment stock transfer
- (iii) Manufactures
- (iv) Other receipts (give details)

Sales:

- (i)
 - a. Intra-State
 - b. Inter-State
 - c. In the course of export
- (ii) Transfers:
 - a. To head office
 - b. To branches
 - c. Consignment stock transfer
- (iii) Consumption
- (iv) Other issues (give details)
- (v)
 - a. Closing stock
 - b. Gross profit
 - c. Percentage of gross profit to sales

12. In the case of transfer of right to use goods, give details of turnover

13. In the case of works contract

A. Give details of each works contract separately as follows:-

- (i) Total contract amount of each works contract
- (ii) Period of contract
- (iii) Turnover of works contract for the year
- (iv) Value of the goods supplied by the awardee
- (v) Value of goods returned to the awardee
- (vi) Value of the goods purchased:
 - (a) Intra-State
 - (b) Inter-State
- (vii) Details of deductions allowable from the turnover
- (viii) Details of sub-contract awarded
- (ix) (a) Turnover in respect of which

compounding was opted and as classified by the dealer with compounded rate of tax.

- (b) amounts collected at source (give details of sources and amounts)

B. In case of works contract awarded-

(a) Details of works contract awarded during the year-

Description of work	Name and address of the contractor	Contract amount paid	Amounts of tax collected from the contractor (Rs.)	Particulars of remittance to Government (Rs.)
1	2	3	4	5

(b) Details of goods supplied to the contractor

14. Sale of fixed assets

(Give description of the assets)

(a) Taxable turnover

(b) Non-taxable turnover

15. Turnover of scrap/wastage and other items not given above

16. Turnover in respect of which tax is leviable under the Assam Value Added Tax Act, 2003

17 Particulars of tax collected and paid:

- (i) Total amount of tax collected (monthly collection particulars annexed),
- (ii) Total amount of input tax credit claimed,
- (iii) Total amount of tax paid (monthly payment particulars annexed),
- (iv) Total amount of Central Sales Tax collected (monthly collection particulars annexed),
- (v) Total amount Central Sales Tax paid (monthly collection particulars annexed).

18 (a) Whether there is any excess or illegal tax collection,

(b) If yes to (a), whether the same has been remitted to Government?

19 (a) Whether the purchases are supported by bills/invoices (details annexed)

(b) If not supported by bills/invoices, give details of such purchases

(c) Whether the input tax credit claimed are supported by tax invoice

(d) If not supported by tax invoices, give details of such purchases

20 (a) Turnovers covered by sales bills

- (b) Turnovers not covered by sales bills
- 21 (a) Sales turnovers covered by 'C' Forms under Central Sales Tax Act, 1956
- (b) Sales turnovers not covered by 'C' Forms under Central Sales Tax Act, 1957 (give details)
- 22 (a) Value of consignment transferred covered by 'F' Forms
- (b) Value of consignment transferred not covered by 'F' Forms
- 23 Turnovers relating to sales made in the course of export
- (i) Turnovers exempted under Section 5 (3) of the Central Sales Tax Act, 1956
- (a) Whether supported by 'H' Form (give details)
- (b) If not give details
- (ii) Turnovers exempted under Section 5 (1) of the Central Sales Tax Act, 1956 (give details)
- 24 Turnovers relating to second and subsequent sales in the course of inter-State trade or commerce
- (i) Turnovers covered by 'C' Forms and 'E I' or 'E II' Forms
- (ii) Turnovers covered by 'C' Forms only
- (iii) Turnovers covered by 'E I' or 'E II' Forms only
- (iv) Turnovers not covered by both 'C' Form and 'E I' or 'E II' Forms
- 25 Whether there is any excess or illegal Sales Tax collection, if so whether the same has been remitted to Government (give details)
- 26 Whether purchases are supported by bills/invoices, if not, give details
- 27 Whether sales are supported by invoices, if not, give details
- 28 Whether the place of business was inspected and proceedings were initiated under Section 74 during the year (give details)

Date :

Place:

ACCOUNTANT

Membership No.