

Form DVAT 16

(See Rule 28 and 29 of the Daman and Diu Value Added Tax Rules, 2005)

Daman and Diu Value Added Tax Return

Original / Revised

If revised –

Date of original return _____

Acknowledgement

No. _____

Attach a note explaining the revisions.

R1 Tax Period	From		/		/		To		/		/	
		mm		dd		yy		mm		dd		yy

R2.1 Registration No/ TIN																			
R2.2 Full Name of Dealer																			
R2.3 Address																			
R2.2 Full Name of Dealer																			
R2.4 Entitlement Certificate No. and Date of Completion of Exemption																			

R3 Description of top 3 items you deal in (In order of volume of sales for the tax period. 1-highest volume to 3-lowest volume)	1	
	2	
	3	

R4 Turnover	Turnover (Rs.)										Output tax (Rs.)									
R4.1 Goods taxable at 1%																				
R4.2 Goods taxable at 4%																				
R4.3 Goods taxable at 12.5%																				
R4.4 Goods taxable at 20%																				
R4.5 Works contract taxable at 12.5%																				
R4.6 Exempt sales (Item in 1 st Schedule)																				
R4.7 Goods Manufactured, Processed and assembled by eligible unit																				
R4.8 Output Tax before adjustments										Sub Total (A)										
R4.9 Adjustments to output tax (Complete Schedule I and enter Total S1.2 here)										(B)										
R4.9 Total Output Tax (A+B)																				

R5 Turnover of Purchases	Purchases (Rs.)										Tax Credits (Rs.)									
R5.1 Purchases of capital goods in Daman and Diu																				
R5.2 Purchases of other goods in Daman and Diu except non creditable goods																				
R5.3 Purchases of non creditable goods in Daman & Diu																				
R5.4 Tax credit before adjustments										Sub Total (A)										
R5.5 Adjustments to tax credits (Complete Schedule I and enter Total S2.2 here)										(B)										
R5.5 Total Tax Credits										(A+B)										

R6.1 Net Tax	(R4.9) – (R5.5)																			
R6.2 Add : Interest, penalty or other government dues																				
R7 Balance	(R6.1+R6.2-R6.3)																			

IF THE BALANCE ON LINE R7 IS POSITIVE, PAY TAX AND PROVIDE DETAILS IN THIS BOX

Balance brought forward from line R7										
R8.1 Challan number by which payment made (Attach proof of payment with the return)										
R8.2 Date of payment		/		/						

IF THE BALANCE ON LINE R7 IS NEGATIVE, PROVIDE DETAILS IN THIS BOX AND FILL ANNEXURE-II

Balance brought forward from line R7										
R9.1 Adjusted against liability under Central Sales Tax										
R9.2 Balance carried forward to next tax period										
R9.3 Balance due for Refund at the end of financial year										

R10 Inter-state trade and exports and imports	Inter-state Sales / Exports										Inter-state Purchases / Imports									
R10.1 Stock Transfer outside Daman and Diu																				
R10.2 Against C Forms																				
R10.3 Against D Form																				
R10.4 Against H Forms																				
R10.5 Against any other Forms																				
R10.6 Capital goods																				
R10.7 Exports to / Imports from outside India																				
R10.8 Total																				

R11 Verification
I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory _____

Full Name (first name, middle, surname) _____

Designation _____

Place _____

Date								
	Day	Month	Year					

Instructions for filling Return Form

1. Please complete all the fields in the form.
2. Insert N/A in any fields not applicable to you.
3. Return has to be filed within **28 days** from the end of the tax period.
4. Each page of the return form has to be signed by the authorised signatory.
5. For reporting adjustments, please use the following convention:
 - a. Any amount that decreases the output tax or tax credits should be entered as a negative amount with a negative sign (-) before it.
 - b. Any amount that increases the output tax or tax credit should be entered as a positive amount.

Annexure-II

Sr. No.	Tax Invoice No.	Date of Purchase	Name of Issue Dealer from whom goods purchased	Tin of Selling Dealer	Description of Goods	Quantity	Total Amount of Tax Invoice	VAT charged	Rate of VAT charged	Remarks

Schedule I

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

S1.1 Adjustments to Output Tax

Nature of Adjustment	Increase in Output Tax (A)	Decrease in Output Tax (B)
Sale cancelled [Section 8(1) (a)]		
Nature of sale changed [Section 8(1) (b)]		
Change in agreed consideration [Section 8(1) (c)]		
Goods sold returned [Section 8(1)(d)]		
Bad debts written off [Section 8(1) (e) and Rule 7A]		
Bad debts recovered [Rule 7A(3)]		
Tax payable on goods held on the date of cancellation of registration (Section 23)		
Other adjustments , if any (specify)		
Total		

S1.2 Total net increase / (decrease) in Output Tax	(A-B)	
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S2.1 Adjustments to Tax Credits

Nature of Adjustment	Increase in Tax Credit (C)	Decrease in Tax Credit (D)
Tax credit carried forward from previous tax period		
Receipt of debit notes from the seller [Section 10(1)]		
Receipt of credit notes from seller [Section 10(1)]		
Goods purchased returned or rejected [Section 10(1)]		
Change in use of goods, for purposes other than for which credit is allowed [Section 10(2)(a)]		
Change in use of goods for purposes for which credit is allowed [Section 10(2)(b)]		
Tax credit disallowed in respect of stock transfer out of Daman and Diu [Section 10(3)]		
Tax credit for Transitional stock held on 1 st April 2005 (Section 14)		
Tax credit for purchase of Second-hand goods (Section 15)		
Tax credit for goods held on the date of withdrawal from Composition Scheme [Section 16(2)]		
Tax credit for trading stock and raw materials held at the time of registration (Section 20)		
Tax credit disallowed for goods lost or destroyed (Rule 7)		
Balance tax credit on capital goods [Section 9(9)(a)]		
Other adjustments if any (specify)		
Total		

S2.2 Total net Increase / (decrease) in Tax Credits	(C-D)	
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