

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 10 B

MONTHLY/ANNUAL RETURN FOR WORKS CONTRACTORS

(Regular Assessment)

[See Rule 21]

I. DEALER DETAILS

Name of the Dealer: Registration Certificate No.

Status of the Dealer Tax Identification No

Address (Principal place of Business) CST Registration No.....

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..... Return Period
(Specify Month/Year)

Details of Branches Office

..... Officer

Telephone Fax E-mail.....

Return furnished for principle place of business/branch at(strike out whichever is not applicable)

II.TURNOVER DETAILS

A. TRANSFER VALUE (with output tax liability)

Nature of contract	Gross amount of contract receivable	Total assessable as per this return	Exemption claimed			Taxable Turnover (3-4)	Rate of Tax	Tax Due	Entry Tax paid on inputs	Balance Tax due
			Amt paid to sub contractor	Amt relatable to I Schedule goods	Amt relatable to labour/ services					
(1)	(2)	(3)	(4)			(5)	(6)	(7)	(8)	(9)
a. works contract where transfer is NOT in the form of goods u/s 6 (1) (e)										

b. Works contract where transfer is in the form of goods under section 6 (1) (d). i. I scheduled goods ii III scheduled goods iii. V Scheduled goods.								
TOTAL								

B. PURCHASES (with or without input tax credit and special rebating)

Description of goods purchased for use in works contract.	Value of Interstate / Import purchases including IV scheduled goods during the month	Value of local purchases from registered dealers during the month other than IV scheduled goods	Input tax paid thereon and eligible for setoff	Value of purchases from unregistered dealers for use in taxable works contract	Special rebating u/s. 12 equal to tax due thereon on the purchase value	Net input tax eligible for setoff and credit u/s. 11 (4-6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
I scheduled goods II scheduled goods III scheduled goods IV scheduled goods						

V scheduled goods						
TOTAL						

III. TDS DETAILS

Name and Address of the Awardee with RC No & TIN	Work order No and date	Nature of Contract (whether civil works or other works)	Gross amount of contract	Amount on which tax deducted at source by the awardee	Amount of tax deducted at source
TOTAL					

IV. TAX PAYMENT DETAILS [VAT payable = E-D]

D	TAX AT CREDIT: Rs.		E	OUT PUT TAX: Rs.	
1	Excess input tax at credit carried over from previous month.	Rs.	1.	Tax due / collected as per sales invoice deducting Entry Tax paid (A)	Rs.
2.	Input tax paid for the current month deducting special rebate (B)	Rs.	2.	Reverse Tax due as per statement	Rs.
3	Input tax on Capital goods	Rs.	3	Others	Rs.
4	TDS Paid	Rs.	4	Total output tax due (1+2+3)	Rs.
5	Others.....	Rs.			
6	Total tax eligible for set off (1+2+3+4+5)	Rs.			
NET TAX PAYABLE (VAT) = (E-D) Rs.					
NET TAX CREDITABLE = (D-E) Rs.....					
(In words) Rupees.....					

Period	Tax paid	Interest Paid	Penalty paid	Cheque/DD/Cheque number	Date	Bank	Branch	Balance Tax Payable	Balance Amount Payable	Balance Penalty Payable

ENCLOSURES ATTACHED

1. Tax Invoice details specifying first and last serial number used.
2. Statement showing details of Local Purchases made from registered dealers with name address RC No / TIN, description of goods, Bill no., date, quantity, value and tax collected.
3. Statement showing details of local purchase made from unregistered dealers showing particulars as specified against Item 2 above.
4. Statement showing details of goods purchased interstate with or without "C" form with particulars as specified against Item 2 above.
5. Statement showing detailed particulars of goods imported from other countries.
6. Credit note details
7. Debit note details.

Y	N
Y	N
Y	N
Y	N
Y	N
Y	N
Y	N
Y	N

SELF ASSESSMENT DECLARATION

1. I/ We declare that I/We have compared the above particulars with the records and books of my/ Our business and the same are correctly stated.
2. I/ We certify that the net tax due has been paid at the designated bank (Chalan enclosed).

Place:
Date :

Signature
Name:
Date:
Status:

(Whether Proprietor, Manager , Partner,
Director, secretary etc. with seal)