

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**RETURN FORM – 14**

[See sub-rule (1) of rule 34]

[For dealers not paying tax under sub-section (3) of section 16  
or sub-section (4) of section 18]

Section A

(GENERAL INFORMATION)

RETURN PERIOD			
	Day	Month	Year
From			
To			

REGISTRATION NUMBER									

NAME AND STYLE of the business:

Address of the principal place of business:

Section B

(Statement of Sales)

VALUE ( in Rs.)

01	Aggregate of sale price [Section 2(41)]	
02	Sale price of goods tax on which has been paid on the maximum retail price the time of purchase. [Rule 26(2)]	
03	Sales Return within six months from the date of sale (As per column XI of Part - A of Annexure B)	
04	Turnover of sales (01- 02-03) [Section 2(55)]	
05	Deductions: a) Sales declared tax free under section 21: Rs.----- [Section 16 (1)(a) ]  (b) Sale in the course of inter-State trade or commerce within the meaning of section 3 of the Central Sales Tax Act, 1956. [Section 16(1)(b)] Rs.-----  (c) Sales, in the course of *export / import or, preceding export within the meaning section 5 of the Central Sales Tax Act, 1956. [Section 16(1)(b)] Rs.----- [Exporters to submit Annexure C]  (d) Sales of goods, which are zero-rated as, referred to in sub-section (1) of section 21A.[Section 16(1)(c)] Rs.-----	
	(e) Sales of goods through auctioneer or agent.[Section 16(1)(d)] [Sub-rule (1) of rule 32]. Rs.-----  (f) Sales of goods through broker member under Private Treaty Sales. [Section 16(1)(d)] [Sub-rule (2) of rule 32]. Rs.-----  (g)Other sales (please specify). [Section 16(1)(d)] Rs.----- -  Total: (a to g) Rs. _____	
06	Turnover of sales upon which tax is payable under this Act. [04 – 05].	



**Section D**  
**(Statement of Purchase, Purchase Return, Stock Transfer and Input Tax Credit or Input Tax Rebate)**

VALUE (in Rs.)

12	Aggregate purchase price.			
13	Break up of purchase of (12)	Purchase price (I)	Return (II)	Net value (III)
	(a) of goods imported from outside West Bengal (otherwise than by a way of stock transfer). (b) of taxable goods from registered dealers in West Bengal by paying tax on maximum retail price. (c) of Capital goods from registered dealers in West Bengal. (e) of non-taxable goods from registered dealer in West Bengal other than raw jute. (f) of non-taxable goods from unregistered dealer in West Bengal other than raw jute. (g) of taxable goods, other than (b) and (c), from registered dealers in West Bengal. (h) of jute from within West Bengal. (i) of taxable goods from unregistered dealer in West Bengal Total (a to g)			
(Goods received from Principal / Head Office)				
14	(a) Goods received from H.O. within West Bengal on branch transfer. (b) Goods received as an agent/auctioneer from principal within West Bengal. (c) Goods received from supplier outside West Bengal on branch transfer or on consignment basis for which no price has been paid. Total (a) to (c)			

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15. Break up of turnover of purchase [13(h)(III)+13(i)(III)] and purchase tax at different rates.

	@ 1%		@2%		@ 4%		@ 12. 5%		Tax @ specified in sec 16(2)(c)		Total	
	(I)	(II)	(III)	(IV)	(V)	(VI)	(VII)	(VIII)	(IX)	(X)	(XI)	(XII)
	Turn over	Tax	Turn over	Tax	Turn over	Tax	Turn over	Tax	Turn over	Tax	Turn over (I+III+V+VII+IX)	Tax (II+IV+VI+VIII+X)
A. Purchase of raw jute in West Bengal by the shippers of jute.												
B. Purchase of raw jute in West Bengal by the occupier of jute mill.												
C. Purchase of capital goods from unregistered dealer.												
D. Purchase of goods other than capital goods from unregistered dealer for direct use in business												
E. Purchase of goods from unregistered dealer other than those mentioned in 'C' and 'D' above.												
F. TOTAL	( A + B + C +D+E)											

16. Break-up of Purchase [13(g)] from registered dealers in West Bengal and Tax at different rates:

	At 1%	At 4%	At 12. 5%	Tax @ specified in sec 16(2)(c)	TOTAL (I+II+III+IV)
	(I)	(II)	(III)	(IV)	(V)

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A	Purchase price (exclusive of tax) (Rs.)					
B	Tax (Rs.)					
C	Input tax eligible for availing credit during the period.					

17 Tax paid on purchase of Capital Goods as shown in 13(c)

(a)	Total tax paid or payable on purchase of capital goods	
(b)	Out of (a), amount eligible for input tax credit. [See sub-rule (2) of rule 19 ]	

18	Transfer, outside the State, otherwise than by way of sale-		
	(a) of goods purchased from dealers in West Bengal whose rate is 4% or less.	Rs.....	
	(b) of goods purchased from dealers in West Bengal whose rate is 12.5 % or more.	Rs.....	
	(c) of non-taxable goods purchased from dealers in West Bengal.	Rs.....	
	(d) of goods imported from outside the State.	Rs.....	
	Total (a to d )	Rs.	

**Section E**  
(Net tax payable)

			VALUE ( in Rs.)
20	Output tax [7B(V) + 11B(III) + 15F(XII)] [Section 2(26)]		
	Add : The amount of tax charged in short of the actual amount. (Enclose credit note received from the purchaser)		
	Less : The amount of tax charged in excess of the actual amount. (Enclose debit note received from the purchaser)		
	<b>Total output tax :</b>		
21	Input tax eligible for availing credit during the period. [Section 2(18)]		
	(a) [15B(XII) + 15C(XII) + 15D(XII) + 16C(V)+17(b)]	Rs.....:	
	(b) The amount of input tax credit claimed in short of the actual amount. (Enclose debit note received from the seller):	Rs.....	
	Total : (a+b)	Rs:	.....

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22	Net Tax Credit for the period. [Section 2(19)] : [(a)+(b)- c(iv)]	
	(a) Input tax credit (21) <span style="float: right;">Rs.....</span>	
	(b) Excess Input tax credit brought down from the previous period <span style="float: right;">Rs.....</span>	
	(c) Reverse credit	
	(i) The amount of input tax paid in excess of the actual amount and credit enjoyed on the excess amount. <span style="float: right;">Rs.....</span> (Enclose credit note received from the seller).	
	(ii) The amount of tax paid on purchase of goods returned or rejected. (As per column XII of Part B of Annexure B): <span style="float: right;">Rs.....</span> (Enclose details of credit note received from the seller).	
	(iii) Reverse Credit other than (i) and (ii) above: <span style="float: right;">Rs.....</span> [As per Annexure F]	
	(iv) Total Reverse credit (i)+(ii)+(iii): <span style="float: right;">Rs.....</span>	
23	(a) Net tax payable (20-22). <span style="float: right;">Rs.</span>	
	(b) Input Tax Credit / rebate carried forward (20-22). <span style="float: right;">Rs.</span>	
24	Input Tax rebate carried forward as in 23 adjustable under CST Act, 1956.	
25	Unutilised input tax credit to be carried forward to next period.	
26	Add: deferred output tax payable, if any	
27	Less: Output tax *deferred / 95% of output tax remitted for the period. [ as per Annexure G]	
28	Less : Tax deducted at source (Enclose Form 18)	
29	Less: Tax paid [other than 28].	
30	Add: Interest payable (if any):	
	(a) Interest under section 33. <span style="float: right;">Rs.....</span>	
	(b) Interest under section 34A. <span style="float: right;">Rs.....</span>	
	Total: (a) + (b) <span style="float: right;">Rs.</span>	
31	Amount due [23(a) +26 +30-27 – 28 – 29 ]	
33	Claim for Refund (if any) [Vide Annexure C]	

**34. Payment Details:**

Date	Challan no.	Bank/Treasury			Period	Amount
		Name	Branch	Code		
<b>TOTAL</b>						

35. Information on issue and receipt of invoices for each month of the quarter.

PERIOD	INVOICES ISSUED		INVOICES RECEIVED		
	From (Invoice Serial No)	To (Invoice Serial No.)	From (No. of Sellers)	Total number of Invoices	Value of Purchase (Rs.)
Month (Year)					

DECLARATION

I, (full name in BLOCK LETTERS) .....  
 declare that the information and particulars given in this return in respect of the taxable period shown herein are true and complete.

Date:

Signature of the Dealer

Name and Status

\*Strike out whichever is not applicable.

Use separate sheet wherever space is inadequate.

FOR OFFICE USE

Due Date of submission (dd-mm-yyyy)	<input type="text"/>
Date of Receipt (dd-mm-yyyy)	<input type="text"/>
Delay in submission from due date (mm)	<input type="text"/>

Seal:

Signature (with date) of the Receiving Official  
 Designation:

ANNEXURE - A

Annexure to return to be submitted by a registered dealer who opts to pay tax on maximum retail price (MRP) as per the provision of sub-section (4) of section 16.

RETURN PERIOD				REGISTRATION NUMBER									
	DAY	MONTH	YEAR										
FROM													
TO													

NAME AND STYLE OF THE BUSINESS

Name of goods on which tax is payable	Aggregate of MRP	Rate of tax	Amount of tax paid or payable

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on MRP			
I	II	III	IV
Total:		-	

Total Tax \*payable/paid:-----

Date .....

Signature of the Dealer .....

Status.....

\* Strike out whichever is not applicable.

ANNEXURE-B

(Annexure to return to be submitted by dealers having sales return or purchase return during the period for which the return is being filed)

RETURN PERIOD			
	DAY	MONTH	YEAR
FROM			
TO			

REGISTRATION NUMBER									

NAME AND STYLE OF THE BUSINESS

PART-A

SALES RETURN

[To be filled up where goods are returned within six months from the date of sale.]

Date of return	Concer- ned tax invoice no.	@1%		@4%		@12.5%		@...		TOTAL	
		Sale price	Tax	Sale Price	Tax	Sale price	Tax	Sale price	Tax	Sale price	Tax
I	II	III	IV	V	VI	VII	VIII	IX	X	XI (III+V+VII+ IX)	XII (IV+VI+VIII +X)
Total:											

**PART-B  
PURCHASE RETURN**

Date of return	Concer- ned tax invoice no.	@1%		@4%		@12.5%		@...		TOTAL	
		Purchase price	Tax	Purchase price	Tax	Purchase price	Tax	Purchase price	Tax	Purchase price	Tax
I	II	III	IV	V	VI	VII	VII I	IX	X	XI (III+V+ VII+ IX)	XII (IV+VI+VI II+X)
Total :											

Date .....

Signature of the Dealer .....

Status.....

**ANNEXURE-C**

[Annexure to Return to be filled in by Exporters]

RETURN PERIOD			
	DAY	MONTH	YEAR
FROM			
TO			

REGISTRATION NUMBER									

NAME AND STYLE OF THE BUSINESS

AMOUNT OF EXPORT SALES (in Rs.)

PART-A

[To be filled in by in by manufacturing exporters.]

Method adopted for calculation of refund on export

(Tick whichever is applicable)

Self-Accounting Method	Input-Output Method	Proportional Method
------------------------	---------------------	---------------------

	Value (in Rs.) of input corresponding to Export Sales	Value (in Rs.) of input on which input tax has been paid corresponding to Export Sales	Tax paid (in Rs.) on such input
Month 1			
Month 2			
Month 3			
TOTAL			

	Value (in Rs.) of containers or other packing material for packing of goods, for export. (1)	Input tax paid (in Rs.) on (1). (2)
Month 1		
Month 2		
Month 3		
TOTAL		

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**PART-B**

[To be filled in by Exporters (other than manufacturers) exporting goods out of purchases made from within the State of West Bengal only]

Dealer-wise statement of purchase made by dealers in West Bengal

Date (I)	Name and R.C.No. of the dealer From whom goods were purchased (II)	Invoice no. (III)	Description of the item sold (IV)	Taxable purchase from registered dealers in West Bengal (V)				Tax paid on purchase from registered dealers in West Bengal (VI)			
				@ 1%	@ 4%	@ 12.5%	@ ----	@ 1%	@ 4%	@ 12.5%	@ ---

Date .....

Signature of the Dealer .....

Status.....

\* Indicate the appropriate tax rate applicable to the item sold .

**ANNEXURE-D**

[Annexure to Return to be filled in by a works contractor who is unable to to ascertain the amount of deduction for labour, service and other like charges.]

RETURN PERIOD			
	DAY	MONTH	YEAR
FROM			
TO			

REGISTRATION NUMBER									

NAME AND STYLE OF THE BUSINESS

Sl. No	Nature of works contract [ rule 30(2)].	Contractual transfer price(CTP)	% of deduction as given in rule 30(2).	Taxable CTP	Tax payable on (6)	
					@4%	@12%
1	2	3	4	6	7	

**ANNEXURE - E**

(Annexure to Return to be filled in by dealers making Stock Transfer)

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RETURN PERIOD			
	DAY	MONTH	YEAR
FROM			
TO			

REGISTRATION NUMBER									

NAME AND STYLE of the business

PART-A

Statement of goods despatched, outside West Bengal,  
otherwise than by way of sale during the period :

Date	Invoice no.	*Despatch document no.	Description of the item	Name and R.C.No. of the transferee	Qty.	Transfer price (Rs.)	Local sale price (Rs.)
(I)	(II)	(III)	(IV)	(V)	(VI)	(VII)	(VIII)
TOTAL							

PART-B

Statement of goods despatched, within West Bengal,  
otherwise than by way of sale during the period

(1) Date	(2) Invoice no.	(3) *Despatch document no.	(4) Description of the item	(5) Name and address of the transferee	(6) Qty.	(7) Transfer price (Rs.)	(8) Local sale price (Rs.)
TOTAL							

Date .....

Signature of Dealer  
Status

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\* Give the numbers of Consignment Note or Railway receipt or Air Note or other similar transport document.

**ANNEXURE-F**

(Annexure to Return to be filed where input tax is to be reversed)

RETURN PERIOD			
	DAY	MONTH	YEAR
FROM			
TO			

REGISTRATION NUMBER									

NAME AND STYLE of the business:

Method Adopted for Calculation of Reverse Credit. (Indicate which method has been adopted):

Please tick.

Self-Accounting Method		Input-Output Method		Proportional Method	
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Calculation of Reverse Credit (see rule 23).

		Stock Transfer I	Exempt Sale II	Goods lost, damaged, etc III	Others IV	TOTAL (I+II+III+IV)
1. Reverse Credit (Rs.)	Starting from 1st day of the Accounting year to last day of the month when occasion of reverse credit arises.					
2. Input tax credit reversed in earlier occasions	Return periods					
	Total					
3. Reverse credit for the period. (1 – 2)						

Date .....

Signature of the dealer .....

Status .....

**ANNEXURE - G**

(Annexure to Return to be filled in by dealers enjoying deferment/ exemption/remission. )

RETURN PERIOD		
DAY	MONTH	YEAR
FROM		
TO		

REGISTRATION NUMBER									

NAME AND STYLE OF THE BUSINESS

	Deferment under section 118(1)(a)	Exemption under section 118(1)(b)	Remission under section 118(1)(c)
Turnover of sales			
5% of net tax i.e. Output tax payable during the period.	Not applicable		
*100% of net tax i.e. output tax to be deferred /95% of net tax i.e. output tax to be remitted during the period.			
Net tax credit accumulated during the period			
*Total output tax deferred/ exempted / remitted till date.			
Total input tax credit/rebate accumulated till date.			

Date .....

Signature of the dealer .....

Status .....

\* Strike out which ever is not applicable.