# THE WEST BENGAL VALUE ADDED TAX RULES, 2005 FORM 14

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

For dealers not enjoying deferment or tax holiday or remission of tax u/s 118, and not paying tax at compounding rate under sub-section (3), or sub-section (3A), or sub-section (3B) of section 16 or sub-section (4) of section 18.

		RET	<b>FURN</b>	PERI	OD						RI	ÈGIS	TRA	TIO	NNU	JMB	ER	
From	DD	MM	YY	То	DD	MM	YY											
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Addres		ne prin	cipal p	place o	f			III III II										

# PART – A Purchases of goods meant for \*\*direct use in business from dealers in West Bengal against tax invoices and determination of I.T.C.

			Amount (Rs.) A	I.T.C. Claimed (Rs.) B
1.	Purchases of goods exempt from tax			Nil
2.	Purchases of M.R.P. goods u/s 16(4)	See note 3		Nil
3.	Purchases of goods taxable at the rate of 1%			
4.	Purchases of goods taxable at the rate of 4%	-		1
5.	Purchases of goods taxable at the rate of 12.5%			
6.	Purchases of goods taxable at the rate of%  [under section 16(2)(c)]	international	and market	in the
7.	Purchases from dealers paying tax at compounded rate			Nil
8.	Purchases of Capital goods taxable at the rate of%	See note 4		
9.	Total			

# Purchases of goods in West Bengal on which purchase tax is payable u/s 11 \*or/and u/s 12.

			Amount of purchase (Rs.)	Purchase tax payable (Rs.) B
10.	Purchases of raw jute	Shipper of jute only will pay tax u/s 11		
11.	Purchases of goods taxable	at the rate of 1%	Heart State of the Control	
12.	Purchases of goods taxable	at the rate of 4%		
13.	Purchases of goods taxable	at the rate of 12.5%		
14.	Purchases of goods taxable	at the rate of%		
15.	Total			

PART AA
Import of goods from outside the State of West Bengal

	Type of import	Amount
15A.	Goods purchased within the meaning of section 3 of the Central Sales Tax Act, 1956	(Rs.)
15B.	Stock of goods transferred from other States	Y My Andrew
15C.	Goods purchased within the meaning of sub-section (3) of section 5 of the Central Sales Tax Act,  1956 from other States	
5D.	Goods imported from outside India within the meaning of sub-section (2) of section 5 of the Central Sales Tax Act, 1956	

PART - B

Sales in the return period and calculation of output tax.

16.	Aggregate of sale price (excluding VAT)	
17.	Sale price of goods to	Rs.
	Sale price of goods, tax on which has been paid on M.R.P. u/s 16(4) at the time of purchase or on an earlier occasion [sec. 2(55)(a)]	Rs.
18.	Sales *return/rejection within six months from the date of sale [sec. 2 (55) (b)]	Rs.
9.	Turnover of sales (16-17-18)	a pidesso atendedo assentante
		Rs.

20.	Break-up of turnover of sales as arrived at item	119.	Amount . (Rs.)	Output Tax (Rs.) B
	Sales exempt from tax u/s 21	Wegneroo in his yar	on entropy	
21.	Sales within the meaning of section 3 of the C.S.T. Act.	1956		Nil
22.	Sales in the course of *export/import/last sale preceding		bhog surecerio	Nil
	the meaning of section 5 of the C.S.T. Act, 1956		Nil	
23.	Sales which are zero-rated u/s 21A(1)	Schedule AA		
24.	Sales through auctioneer or agent u/s 16(1)(c) read with	Schedule AA	Mark I	Nil
25.	Other sales u/s 16(1)(c) read with rule(s)	rule 27(1)		Nil
26.		See note 6		Nil
	Sales of M.R.P. goods u/s 16(4) [Enclose Annexure A]	See note 7		- 1/1
27.	Sales of goods (other than M.R.P. as in 26) taxable at the	rate of 10/		00000
28.	Sales of goods (other than M.R.P. as in 26) taxable at the	Tute 01 176		1009
29.	Sales of goods (other than M.P. D	e rate of 4%	Zorziena za Ales	towa   C
0.	Sales of goods (other than M.R.P. as in 26) taxable at the Sales of goods (other than M.R.P. as in 26) taxable at the	rate of 12.5%	5 YOL PURSEE TO SERVICE	baje Pare
1.	Output tax (26B + 27B + 28B + 29B + 30B)	rate of%	Carl March 1984	

32.	Contractual transfer price (excluding VAT)	
	Deduction:	Rs.
33.	(a) Contractual transfer price of tax free goods [Sec. 18 (2)(a)]	Rs.
	(b) Charges towards labour, service and other like charges [Sec. *18(2)(b) read With rule 30(1)/Sec. 18(3) read with rule 30(2) [Enclose Annexure D]	Te rooms (c)
	(c) Amounts paid to sub-contractors [Sec. 18(2)(c)] (d) # Other contractual transfer prices as prescribed in the rule (s)	lensii iii
4.	[3cc. 18(2)(d)]	
7.	Taxable contractual transfer price (32-33)	Rs.

	Break-up of taxable contractual transfer price as arrived at item 34.	Amount (Rs.)	Output tax
35.	Taxable contractual transfer price, taxable at the rate of 4%	A	B
36.	Taxable contractual transfer price, taxable at the rate of 4%		
37.	Total		

PART – C

Monthly calculation of output tax, input tax credit, net tax credit, net tax payable, interest, etc.

38.	(a) Output tax Month in the control of the control	1st month (Rs.)	2nd month (Rs.)	3rd month
50.	Monthwise break-up of (15B+31B+37B)		(185.)	(Rs.)
	(b) Amount charged in *short/excess, if any			
20	(c) Total output tax [38(a) ± 38(b)]	SERVAN KUS		
39.	(a) Input tax credit B/F (Less refund claimed, if any)		,	
	(b) Input tax credit for the period Monthwise break-up of 9B	6000		3
	(c) Input tax credit on stock under rule 22			
	(d) Input tax credit claimed in *short/excess earlier			
	[Sec. 22(17)]			
	(e) Reverse credit [enclose Annexure F]			
	(f) Net tax credit [39 $\{(a) + (b) + (c) \pm (d) - (c)\}$ ]			
40.	(a) Net tax payable [38(c) – 39(f)] or			Galler at a A
yslost	(b) Excess input tax credit [39(f) – 38(c)]			
41.	(a) Out of 40(b), input tax credit/rebate adjustable under		Herica a	nea Helal
	Central Sales tax Act, 1956	ST HARROW SEGRE	- ASA ESTERNISTED	CHARLES AND
File			- withouse /-	
	(b) Out of 40(b), input tax credit to be claimed as refund (c) Out of 40(b), input tax credit to be claimed as refund			
42.	(c) Out of 40(b), input tax credit to be carried forward  (a) Tax deducted at source			
			all miles hard is	The Special State of
	pand in appropriate Govt. Treasury other than 42(a)		- 0	Yvanten-bla
	(c) Tax paid in excess in earlier period, now adjusted [Rule 40 (2A)]			-
13.	Actual tax payable [40(a) – 42(a) – 42(b) – 42(c)]			
	Negative amount will be the excess amount			

	(a) Interest	payable, if any	1.4.6	t Troncury				100	
	(b) Interes	t paid in approp	oriate Gov	TA4(a) 44(	b)/44(b	)_44(a)]	13 TO TOM		
	(c) Interes	t *payable/paid	in excess	s [44(a)-44(	0)/44(0	22		M more reco	
4A.		y payable unde				ction 32.			
		y paid in appro				3		in many	
	(c) Penalt	y *payable/paid a)-44A (b)/44A	I in exces	(a)]	,			A solution to	
45.	Payment D	etails					et tautous.	neg shifteed in	(Dc)
201	Date	Challan			Treas	ranch	Code	Period	Amount (Rs.)
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							Lucina the r	eturn period	
46.	Sale of th	ree main taxabl	e commo	dities (in ter	ms of s	ale value) c	luring the r	Rate of tax	Amount (Rs.)
			Name of	the commo	dity				
(i)		1 10 10 14 1 7	r ton til	1989 Zall 72	Laba	principal participal	alugation	so to miliaki	1100-4-1100-1100-1100-1100-1100-1100-11
(ii)									
(iii	)								
47	Informat	ion on issue an	d receipt	of tax invoice	ces				
47	, Informati		Γax invoic			Tax	invoices re	ceived for purch	
	Tax Period	Fro	m	To (Serial)	No.)	Fro (No. of		Total of invoices	Amount of Purchase (Rs.
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l, the	[full name at the informa # Signature v	vith date	rs)is return	is correct an	d comp	1	and statús		decl
th.	[full name at the information of	vith date  e Only	rs)is return	is correct an	d comp	Name	and status		decl

#### Notes:

- 1. "I.T.C." means input tax credit or input tax rebate.
- 2. "M.R.P." means maximum retail price.
- 3. In item 2, state the amount of purchase of taxable goods on which tax, in accordance with the provisions of section 16(4), has been paid on M.R.P. at the time of purchase or on an earlier occasion.
- 4. I.T.C. on capital goods is available in one instalment only. In item 8, mention the appropriate rate of tax on the capital goods—4% / 12.5% and show the calculation accordingly. If both the rates are applicable, first show the calculation for 4% and then 12.5%.
- 5. It items 1 to 9, amount of purchases is to be given exclusive of tax where I.T.C. is admissible. In case of purchases where no I.T.C. is admissible, amount is to be given inclusive of tax e.g. items 10 to 15.
- 6. In items 25A, aggregate amount is to be given, and a statement showing break-up of sales under each rule is to be enclosed.
- The item 26 is for the manufacturers and importers only who are paying tax on M.R.P. u/s 16(4). In item 26B, tax as calculated on M.R.P., and shown in Annexure A, is to be given. Also refer to Notification No. 1373 dated 10<sup>th</sup> August, 2006.
- 8. #\_In item 33(d), aggregate amount is to be given, and a statement showing break-up of C.T.P. under each rule is to be enclosed.
- 9. Since net tax is payable for a tax period (i.e. monthly), output tax, net tax credit, tax paid, interest etc. in items 38 to 44 are to be shown for each tax period, and amount of I.T.C. to be carried forward as arrived at item 41(c) in the 1<sup>st</sup> month shall be shown as I.T.C. brought forward in the 2<sup>nd</sup> month, and so on.
- 10. \*\* Direct use in business means (i) in case of a manufacturer; raw materials, consumable stores, packing materials and capital goods required for the purpose of manufacturing goods, (ii) in case of a reseller; the goods he resells together with the packing materials and capital goods required to keep the goods in a saleable condition or to effect the sale properly in W.B.; and (iii) in case of a work contractor; the goods to be used in execution of works contract and capital goods required for execution of works contract. [Refer to section 2(5)(a), section 2(6), section 22.]
- 11. ## See rule 34(3) for person who can sign the return
- 12. \*Strike out whichever is not applicable.
- 13. Annexures to be enclosed: Annexure A for item 26. Annexure D for item 33(b) and Annexure F for item 39(e).

# 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.

		RET	URN	PERIO	OD			REGISTRATION NUMBER				
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e										Status		

<sup>\*</sup>Strike out whichever is not applicable.

# ANNEXURE - B

[Annexure to return to be filled in by all registered dealers]

	RETUR	N PERIOD	
2010	DAY	MONTH	YEAR
FROM		de la sera la	
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Name and style of the business

#### PARTI

Details of purchases effected by dealer in excess of rupees fifty thousand from registered or unregistered dealers within West Bengal During return period

SI. No.	Name of the dealer from whom goods were purchased with full postal address	Registration certificate No., if any	Total purchase during the period (inclusive of tax)	Major group of commodity	No. of tax invoice, invoice bill, cash memo. received	Total tax involved	
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	. all	ise than by year	riorito isomoly a	thed within B/s	of goods despu		

# PART II Details of sales effected by dealer in excess of rupees fifty thousand to registered dealers within West Bengal during return period

Name of the registered dealer to whom goods were sold with full postal address	Registration certificate No.	Total sales during the period	Major group of commodity	No. of tax invoice issued	Total tax involved
				-	
		Style Karry of the	Salari I		
	were sold with full	were sold with full certificate No.	were sold with full certificate No. during the	were sold with full certificate No. during the group of	were sold with full certificate No. during the group of invoice

### PART III

Details of sales effected by dealer in excess of rupees fifty thousand to unregistered dealers within West Bengal during return period

SI.	Name of the unregistered dealer to whom goods were sold with full postal address	Total sales during the period	Major group of commodity	No. of tax invoice issued	Total tax involved
	address				
					-
				State of Francisco	
		teni esta	1 3 G 10 B		

# PARTIV

Aggregate amount of goods despatched outside State of West Bengal otherwise than by way of sale and aggregate amount of goods despatched within West Bengal otherwise than by way of sale

Amount of goods despatched outside the State of West Bengal otherwise than by	Rs.
way of sale  Amount of goods despatched within West Bengal otherwise than by way	Rs.
Amount of goods despatched with of sale	

# ANNEXURE - D

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

		RET	<b>TURN</b>	PERI	OD			REGIS	STRATION	NUMBER	
From	DD	MM	YY	То	DD	ММ	YY				
De	of the							Trade name, if any	so contrib		
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SI. No.	Nature of works Contract [rule 30(2)]		1	ontracti Fransfe ice (CT	r	% of deduction as given in rule 30(2) after deduction u/s 18(2)(a) **or/and 18(2)(c), if any	Taxable CTP	Tax pay	able on (5)		
(1)		(2	2)			(3)		(4)	(5)		(6)
								Abole polymers and a second se		@ 4%	@ 12.5%
					-						Page 24
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Status.....

Date .....

<sup>\*</sup> Where a dealer is able to ascertain the amount of deduction for labour, service and other like charges from his books of accounts working showing such calculation need to be shown in a separate sheet of paper and attached with this return.

<sup>\*\*</sup> Strike out whichever is not applicable.

# ANNEXURE - F

Annexure to return to be filled where input tax credit is to be reversed.

		RET	TURN	PERIO	OD			1 11 11	der unt no	REGISTRATIO	N NUMBI	ER	
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lethod	adopt	ed for	r Calc	ulatio	n of R	everse	Credit	t (Indi	icate which	n method has be	en adopte	d):	
ease tic *Self-Abooks o	Accoun		i.e. as	certain	able f	rom the	e	t mi	For	mula as given in r	ule 23(4)	ino )	
alculat	ion of	Revers	se Cred	lit usin	g form	iula as g	given ir	rule 2	23(4):	-			
\$18.51		16.1 (20)					Sto Tran	sfer	Exempt Sale	Goods lost, damaged, etc.	Others	(1+11	otal +III- V)
1. Rev Cre (Rs	edit	A of		ing yea	ar to la	st day casion					on driving		
Input tax credit reversed in earlier periods	Ta	ax perio	od	1									
				Tot	al								
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<sup>\*</sup> For calculation of reverse credit as per the provision of sub-rule (4) of rule 23, monthwise working as per the table above is to be furnished. In case of self-accounting method, monthwise detail of working showing how the amount of reverse credit was arrived at is to be shown in a separate sheet of paper and attached within the return.