

Form VAT-R2

[See rule 16(2)]

DD MM YY

Original/Duplicate copy of return for the year ended on:

1. Dealer's identity

Name and style of business	M/S		
Address		Telephone No.	
T I N		Economic Activity Code	

Note:- Difference, if any, in return and book version of figures given in this return be explained by appending a reconciliation statement containing break-up of the figures in the category of sales/purchases etc. to which it relates as per the quarterly returns.

2. Gross turnover, taxable turnover of sales and computation of tax (See sections 2(1)(u), 3, 6 and 7 of the Act)

	(a) Description	(b) Value of goods
2A.	Sale price received/receivable in respect of goods sold plus value of goods exported out of State or disposed of otherwise than by sale or sent for sale to local agents	
	(I) As per column 2A(b) of the quarterly returns in Form VAT-R1 filed by the dealer for the year	
	(II) As per the books of account for the year	
	(III) As per balance sheet for the year	
	Difference, if any	
	(i) [(I) - (II)]	
	(ii) [(I) - (III)]	
2B. Deductions	(I) Total of deductions as per column 2B(10)b of quarterly returns in Form VAT-R1 filed by the dealer for the year	
	(II) Corresponding figure as per the books of account for the year	
	(III) Difference, if any [(I) - (II)]	
2C. Taxable turnover of sales;	(I) Total of the value as shown in 2C(b) of quarterly returns in Form VAT-R1 filed by the dealer for the year {2A(I)(b) - 2B(I)(b)}	
	(II) As per the books of accounts for the year {2A(II)(b) - 2B(II)(b)}	
	(III) Difference, if any [(I) - (II)]	

2D.	(a) Break-up of 2C (II) (b) according to rate of tax	(b) Effect of return of goods & (de-)/escalation			(c) Net taxable turnover {2D(a) + 2D(b)(II)}	(d) Rate of tax	(e) Tax amount [(c) X (d)]
		(i)	(ii)	(iii)			
		Total value of return of goods and (de-) / escalation as per LS-10 filed with the quarterly returns of the year, if any	Total value of return of goods (de-) / escalation allowable as per the books of accounts for the year, if any.	Difference, if any [(i) - (ii)]			
(1)							
(2)							
(3)							
(4)							
(5)	Total tax amount						

3. Purchase, import and receipt of goods and computation of tax paid on purchases made in the State

3A. (a) Description	(b) Amount		
	(i) Total of the purchases/receipts as per quarterly returns filed by the dealer for the year	(ii) Total of the purchases/receipts as per the books of account for the year	(iii) Difference, if any [(i) – (ii)]
Aggregate of price/value of goods, –			
A Purchased / received for sale during the year except the purchases in the State as shown in B below.			
B. (I) Purchases from VAT dealers on tax invoice			
(II) Other purchases in the State			

3B.	(b) Effect of return of goods & (de-)/escalation			(d) Rate of tax	(e) Tax paid [(c) X (d)]
	(a) Break-up of 3A(B)(I)(b)(II) according to rate of tax	(b) Effect of return of goods & (de-)/escalation [LP-8]	(c) Net purchases [(a) ± (b)]		
(1)					
(2)					
(3)					
(4)					
(5)	Total tax paid				

3B.	(a) Break-up of 3A(B)(I)(b)(II) according to rate of tax	(b) Effect of return of goods & (de-)/escalation			(c) Net purchases {3B(a) + 3B(b)(II)}	(d) Rate of tax	(e) Tax paid [(c) X (d)]
		(i)	(ii)	(iii)			
		Total value of return of goods and (de-) / escalation as per LP-8 filed with the quarterly returns of the year	Total value of return of goods (de-) / escalation allowable as per the books of accounts for the year, if any.	Difference, if any [(i) - (ii)]			
(1)							
(2)							
(3)							
(4)							
(5)	Total tax amount						

- Note :**
- 1 If balance sheet is consolidated of the business in Haryana and of the branches out side state of Haryana, a separate reconciliation statement is required wherein sales and purchases relating to the business inside the state should be mentioned.
 - 2 Total as per the books of account in column 2A(ii)(b) will also include the sale of scrap, by products, waste, vehicles and capital goods

4. Aggregate of tax levied on sale or purchase

(1)	Sale tax 2D(5)(e)	
(2)	Purchase tax 9(4)(d)	
(3)	Total tax (1) + (2)	

5. Computation of input tax (See section 8 of the Act)

(1)	Tax paid on purchases made in the State 3B(5)(e)	
(2)	Less tax paid, not part of input tax 8(B)(3)(g) of this return	
(3)	Input tax (1) – (2)	

6. Tax payable, refundable or adjustable (See section 20 of the Act)

(1)	Tax payable 4(3) – 5(3)	
(2)	Tax adjusted under CST Act	
(3)	Refund claimed	
(4)	Excess carried forward	

Note:- If 6(1) is a negative value, the absolute value thereof will first be adjusted against tax payable under the Central Sales Tax Act, if any and the balance carried forward for adjustment with future tax liability but refund may be claimed in case of:- (i) export of goods out of India, (ii) difference in rate of tax or (iii) inadvertent excess payment of tax, by making an application.

7. Details of tax deposited

(a)	(b)	(c)	(d) Details of payment of difference of Tax				(e) For office use	
			Treasury receipt (TR) / DD / PO / RAO				DCR No.	Date
Total of the tax payable as per the quarterly returns	Tax payable as per the annual return	Difference, if any [(b) - (a)]	Name of treasury where tax deposited or Bank on which DD / Pay order drawn or	Type of Instrument	No.	Date		

8 Computation of tax paid in respect of goods purchased in the State from VAT dealers on tax invoice which is not to form part of input tax (See section 8(1) and Schedule E to the Act)

A Purchase value of goods purchased from VAT dealers on tax invoice on which credit of input tax is not admissible;		(b) Purchase value					
I As per the quarterly returns filed by the dealer for the year, which is sum total of figures in column 10F(b) of VAT-R1							
II Total as per the books of account for the year							
Difference, if any [(I) – (II)]							
B	Calculation of input tax at different rate	(b)	(c)	(d)	(e)	(f)	(g) = Total (b) to (f)
	(1) Break-up of 8(A)(ii)(b) according to tax rates						
	(2) Rate of tax						
	(3) Input tax to be reversed (1) x (2)						

Note- Where any goods purchased in the State are used or disposed of partly in the circumstances where credit of input tax is not admissible and partly otherwise, the purchase value of such goods shall be computed pro rata.

9. Purchase tax (See section 3(3) of the Act)

(a) Circumstances in which purchase tax levied	(b) Purchase value of goods taxable at different rates			(c) Rate of tax	(d) Purchase tax on value in 9(b)(II)
	(i) Total purchase value as per column 11 of the quarterly returns filed by the dealer	(ii) Total purchase value as per the books of account for the year	(iii) Difference, if any [(i) – (ii)]		
(1) Taxable goods purchased in the State (i) without payment of tax when such goods or the goods manufactured therefrom are either exported out of State or used or disposed of (except when sold in the course of export out of India) in a manner that no tax or CST is payable to the State	(i)				
	(ii)				

(2)	Goods purchased in the State at lower rate of tax for specified purposes but not made use of for the said purposes Tax computed under proviso to section 7(5)	(i)					
		(ii)					
(3)	Paddy purchased in the State without payment of tax when such paddy or the rice manufactured therefrom is exported out of India						
(4)	Total [(1)(i) + (1)(ii) + (2)(i) + (2)(ii) + (3)]						

Note- Where any goods purchased in the State are used or disposed of partly in the circumstances mentioned in column (a) against entries at serial number (1) and (2) above and partly otherwise, the purchase tax leviable on such goods shall be computed pro rata.

Date: _____ [Signature of authorised person]

Declaration

I, _____ (name in CAPITALS), hereby, solemnly affirm that I am authorised to furnish this return and all its contents including tables 8 and 9, lists, statements, including reconciliation statement, declarations, certificates and other documents appended to it or filed with it are true, correct and complete and nothing has been concealed therein.

Place: _____

Date: _____

[Signature]

Status: Tick () applicable [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

Status: Tick (✓) applicable [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

(For use in the office of the assessing authority)

- (1) Date of date entry in VAT-register/Computer:
- (2) Signature of the official making the data entry:
(Affix stamp of name & designation)
- (3) Signature of the assessing authority with date:
(Affix stamp of name & designation)

ACKNOWLEDGEMENT

(1) Date of receipt of return:

(2) [Signature with stamp of name and designation of receipt clerk].”.