

ANNEXURE-A

Details of the Amount Paid along with returns and or Chalan corresponding to Schedule I/II/III/IV/V under MVAT Act, 2002.

Sr. No.	Period		Due Date	Type of return (Original or Revised)	Date of filing	Amount of tax paid	Date of payment	Amount of interest on delayed payment	Amount of interest paid
	From	To							
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15	TOTAL								

Details of RAO

Sr. No.	RAO No.	Amount Adjusted (Rs.)	Date of RAO
	TOTAL		

ANNEXURE-B

Details of the Amount Paid along with returns and or Chalan corresponding to Schedule VI for CST Act, 1956.

Sr. No.	Period		Due Date	Type of return (Original or Revised)	Date of filing	Amount of tax paid	Date of payment	Amount of interest on delayed payment	Amount of interest paid
	From	To							
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15	TOTAL								

Details of RAO

Sr. No.	RAO No.	Amount Adjusted (Rs.)	Date of RAO
	TOTAL		

ANNEXURE C

Details of Tax Deducted at Source (TDS) certificates received corresponding to item (vi) (c) of Table No.-2 of Part-1.

Sr. No.	Name and address of the employer deducting the tax	TIN No. of the employer, if any	Date of Certificate.	Amount of TDS as per certificate.
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
	Total			

ANNEXURE-D

Details of Tax Deducted at Source (TDS) certificates issued.

Sr. No.	Name of the dealer	TIN if any	Turnover on which TDS made	Amount of tax to be deducted. (Rs)	Amount of tax deducted (Rs)	Interest payable if any	Amount paid (Rs.)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
	TOTAL						

ANNEXURE-E

Computation Of Set-Off Claim On The Basis Of Tax Paid Purchases Effected From Registered Dealers.

SECTION-1:-Total tax paid purchases effected from the Local Supplier during the period under Audit

Sr. No.	Particulars/ Tax Rate (%)	Net Purchase Value	Tax Amount	Gross Total (c+d)
a	b	c	d	e
1	25.00			
2	20.00			
3	12.5			
4	8.00			
5	5.00			
6	4.00			
7	1.00			

SECTION-2:-Details of Tax paid purchases on which Set-off is not admissible U/R 54 (Out of Section-1)

Sr. No.	Particulars/ Tax Rate (%)	Net Purchase Value	Tax Amount	Gross Total (c+d)
a	b	c	d	e
1	25.00			
2	20.00			
3	12.5			
4	8.00			
5	5.00			
6	4.00			
7	1.00			
	Total			

SECTION-3:-Details of Tax paid purchases of Capital Assets on which full set-off is available (Out of Section-1)

Sr. No.	Particulars/ Tax Rate (%)	Net Purchase Value	Tax Amount	Gross Total (c+d)
a	b	c	d	e
1	25.00			
2	20.00			
3	12.5			
4	8.00			
5	5.00			
6	4.00			
7	1.00			
	Total			

SECTION-4:-Details of Tax paid purchases on which set-off is admissible after reduction under rule 53. (Note:- For each sub-rule a separate Table is to be used)

Sr. No.	Rule under which the set-off is claimed	Tax Rate	Net Purchases value	Tax	Total (d+e)	Reduction, if any	Tax amount eligible for set-off (e-g)
a	b	c	d	e	f	g	h
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
	Total						

SECTION-5:-Details of Total Tax paid purchases Effected from Registered Dealers on which Full Set-off is calculated and allowed as per Rule 52. (Section-1 less Section 2to 4)

Sr. No.	Particulars/ Tax Rate (%)	Net Purchase Value	Tax Amount	Gross Total (3+4)
1	2	3	4	5
1	25.00			
2	20.00			
3	12.5			
4	8.00			
5	5.00			
6	4.00			
7	1.00			
	Total			

SECTION-6:-Amount of Total Set-off Available to Dealer

Sr. No.	Particulars/ Tax Rate (%)	Amount of Set-off claimed by the dealer in Return	Set-off determined by auditor	Difference (c-d)
a	b	c	d	e
1	25.00			
2	20.00			
3	12.5			
4	8.00			
5	5.00			
6	4.00			
7	1.00			
8	Total			

Reasons for Excess or Short claim Set-off:-

ANNEXURE-F

Financial Ratios for the year under audit and other information.

(a) **As per Profit & Loss A/c**

Particulars	Current Year	Previous Year	Method of computation and observations, if any
1. Gross Profit to Gross Sales			
2. Net Profit before tax to Gross Sales			

(b) **Information to be furnished in relation to the sales effected within/from Maharashtra**

Particulars (To be reported as determined by the Auditor)	Current Year	Previous Year	Method of computation and observations, if any
1 Ratio Net Local Sales in Maharashtra State to Total Sales (Rs) (excluding tax under VAT & CST Acts.)			
2 Ratio of Inter-State Stock Transfer from Maharashtra State to Total Sales (Rs.)			
3 Ratio of Non Sales (e.g. Job work, Labour charges, etc) receipts to Total Sales (Rs.)			
4 Ratio of Net Local Sales from row 1 to inter-State stock transfer			
5 Ratio of Net Local Sales of taxable goods to net sales from row 1			
6 Ratio of net Local Sales of tax-free goods to net sales from row 1			
7 Percentage of net inter-State sales excluding Export to net sales from row 1			
8 Ratio of Export sales to net sales from row 1			
9 Ratio of Gross receipts to Gross Turn Over of Sales			
10 Ratio of set-off claimed to net sales from row 1			
11 Ratio of Gross Tax (MVAT & CST) to turnover of net sales from row 1			
12 Ratio of Closing stock of finished goods to Net Sales from row 1			
13 Opening stock of finished goods including WIP (in Maharashtra) Rs.			
14 Closing stock of finished goods including WIP (in Maharashtra) Rs.			

ANNEXURE-G

Details of purchases exceeding Rs. five lakh from new local suppliers on which set-off has been claimed during the year. New local supplier means a supplier from whom no purchases were effected in the immediately preceding year.

Sr. No.	Name	TIN	Total Purchase Amount (Net)	VAT on purchases
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13	Total			

ANNEXURE-H

Details of Declarations or Certificates (in Form-H) not received

Sr. No.	Name of the Dealer who has issued Declarations or Certificates	Declaration or Certificate type (specify form or certificate type)*	Invoice No.	Invoice Date	Taxable amount (Rs.) (Net)	Tax Amount (Rs.)	Rate of tax applicable (Local Rate)	Amount of Tax (as per co-8)	Differen-tial tax liability (Rs.) (Col. 9-Col. 6)
1	2	3	4	5	6	7	8	9	10

ANNEXURE-I

Declarations or Certificates not received
Under Central Sales Tax Act, 1956.
(other than Form-H)

Sr. No.	Name of the Dealer who has issued Declarations or Certificates	Declaration or Certificate type (Please specify)*	Invoice No.	Invoice Date	Taxable amount (Rs.) (Net)	Tax Amount (Rs.)	Rate of tax applicable (Local Rate)	Amount of Tax (as per co-8)	Differential tax liability (Rs.) (Col. 9- Col. 6)
1	2	3	4	5	6	7	8	9	10

ANNEXURE –J
(Section 1)
CUSTOMER-WISE VAT SALES

A. Information of Claimant Dealer																																
TIN of Claimant Dealer																				v	SALES											
Period Covered Under Audit (DD/MM/YYYY)	From																			To											Other Local Taxable SALES Rs.	
B. List of CUSTOMER WISE SALES on which VAT is charged separately.																																
Sr.No	TIN of Customers	Net Taxable Amount Rs.	Output VAT Amount Rs.	Gross Total Rs.																												
1	2	3	4	5																												
1																																
2																																
3																																

- * Net Taxable Amount means – Sales Amount on which VAT is charged separately.
- * Gross Amount means – Total Value of Sales to Customer including, VAT, insurance, freight, any other charges etc shown separately in invoices.
- * Other Local Taxable Sales means- the sales which are inclusive of tax i.e. the taxable sales where the taxes are not collected separately.

ANNEXURE –J
(Section 2)
SUPPLIERS WISE VAT PURCHASES

A. Information of Claimant Dealer																														
TIN of Claimant Dealer																		v	PURCHASES											
Period Covered Under Audit (DD/MM/YYYY)	From																	To											Other Local Taxable PURCHASE S Rs.	
B. List of SUPPLIER WISE PURCHASES on which VAT is charged separately.																														
Sr.No	TIN of Suppliers										Net Taxable Amount Rs.										Input VAT Amount Rs.					Gross Total Rs.				
1	2										3										4					5				
1																														
2																														
3																														

- * Net Taxable Amount means – Purchase Amount on which VAT is charged separately.
- * Gross Amount means – Total Value of Purchases of Supplier including, VAT, insurance, freight, any other charges etc shown separately in invoices.
- * Other Local Taxable Purchases means- the purchase which are inclusive of tax i.e. the taxable purchases where the taxes are not collected separately.

ANNEXURE –J
(Section 3)
CUSTOMER WISE DEBIT NOTE OR CREDIT NOTE

A. Information of Claimant Dealer																							
TIN of Claimant Dealer																		V	SALES CR/DR NOTE / GOODS RETURN				
Period Covered Under Audit (DD/MM/YYYY)	From																		To				
B. . List of CUSTOMER WISE DEBIT NOTE / CREDIT NOTES on which VAT is charged separately																							
Sr. No	TIN of Customers	Net Taxable Amount Rs.										Output VAT Amount Rs.	Gross Total Rs.										
1	2	3										4	5										
1																							
2																							
3																							
4																							
5																							

*** Note – The details in respect of Credit Notes / Debit Notes to be submitted only when there is variation in sale price in respect of goods sold.**

ANNEXURE –J
(Section 4)
SUPPLIER WISE DEBIT NOTE OR CREDIT NOTE

A. Information of Claimant Dealer																															
TIN of Claimant Dealer																					V	PURCHASES CR/DR NOTE / GOODS RETURN									
Period Covered Under Audit (DD/MM/YYYY)	From																						To								
B. . List of SUPPLIER WISE CREDIT NOTES / DEBIT NOTE on which VAT is charged separately																															
Sr.No	TIN of Suppliers	Net Taxable Amount Rs.																				Input VAT Amount Rs.	Gross Amount Rs.								
1	2	3																				4	5								
1																															
2																															
3																															
4																															
5																															

*** Note – The details in respect of Credit Notes / Debit Notes to be submitted only when there is variation in purchase price in respect of goods purchased.**

ANNEXURE-K

Determination of Gross Turnover of Sales and Purchases along with reconciliation with Profit and Loss Account, Trial Balance/ Sales and Purchase register.”

**SANJAY BHATIYA
Commissioner of Sales Tax,
Maharashtra State, Mumbai.**