



<b>4.</b>	<b>INPUT TAX CREDIT ON ACTUAL BASIS</b>			
(a)	ITC brought forward from previous year			
(b)	Add ITC on Non capital goods			
(c)	Add ITC on Capital goods			
(d)	Add Instalment of ITC on stocks held on appointed day			
(e)	Add TDS, if any,			
(f)	Less: apportionment of ITC for manufacturing tax free goods			
(g)	Less: apportionment of ITC for branch transfer			
(h)	Add/Less: adjustment ITC for purchase return / discount			
(i)	Add/Less: reversal of ITC			
(j)	<b>Total input tax credit available</b>			

<b>4-A</b>	<b>INPUT TAX CREDIT ON NOTIONAL BASIS</b>			
(a)	Brought forward from previous year			
(b)	Add notional ITC on Non capital goods			
(c)	Add notional ITC on Capital goods			
(d)	Less: apportionment of notional ITC for manufacturing tax free goods			
(e)	Reversal of notional ITC on account of sales			
(f)	Reversal of Notional ITC on branch transfer and consignment			
(g)	Reversal of Notional ITC on purchase return			
(h)	<b>Total notional input tax credit available</b>			

<b>5.</b>	<b>TAX PAYABLE/EXCESS INPUT TAX CREDIT</b>			
(a)	Total output tax [as per 3(d)]			
(b)	Less : Total actual ITC as per col. 4 (j)			
(c)	Difference (a-b) (If output tax is more than INPUT TAX, Balance be adjusted out of Notional ITC if any. Otherwise amount is to be deposited)			
(d)	Excess ITC if any, after adjustment in (c) (i) Actual (ii) Notional			
(e)	CST liability for the year			
(f)	Excess actual ITC as per col. (d) if any			
(g)	Difference ( e-f) (If output tax is more than INPUT TAX, Balance be adjusted out of Notional ITC if any. Otherwise amount is to be deposited)			
(h)	Excess ITC after adjustment under (g) to be carried down to next year. (i) Actual (ii) Notional			

6. DETAILS OF TAX PAYMENT DURING THE STATEMENT PERIOD				
Challan/instrument No.	Date (dd.mm.yy)	Bank/Treasury	Branch code	Amount

**Declaration:** I, solemnly declare that to the best of my knowledge and belief the information given on this form is true and correct.

NAME &  
SIGNATURE

STATUS  
DATED

**PART-B**

**(INFORMATION TO BE CERTIFIED AS CORRECT BY A CHARTERED ACCOUNTANT IN CASE OF DEALERS WHOSE TUNOVER EXCEEDS RS. 50 LAKH.)**

7. DETERMINATION OF OUTPUT TAX ON SALES						
Rate of tax		Turnover		Output tax		
1	1%					
2	4%					
3	12.50%					
4	20%					
5	30%					
Total						

8. BREAK UP OF ZERO RATED SALES				
(a) Category	(b) Gross sales	(c) Less : sales returns	(d) Less : discounts	(e) Net sales
Sales against H from				
Export out of India				
Sale against E1/E2 forms				

9. BREAKUP OF DEDUCTION FROM SALE & PURCHASES			
(a) deduction from sales for the statement period		(b) deduction from purchases for the statement period	
Sales returns		Purchase returns	
Cash/ trade discount		Cash/ trade discount	
Amount charge separately as interest for sale by hire purchase / installment purchase		Others (PI Specify nature)	
Cancellation of sales			
Change in nature of sales			
Change in sales consideration			
Purchase value of goods purchase from exempted unit and sold to person other than 'taxable person'			
Other (PI. specify nature )			
Total deduction		Total deduction	

10. DETERMINATION OF TAX ON PURCHASE	
Purchases made U/S 19 (Schedule 'H' goods)	
Purchase made U/S 20	
Turnover liable to tax.	

11. PURCHASE TAX PAYABLE							
Rate of tax	Turnover		Tax				
1	1%						
2	4%						
3	12.50%						
4	20%						
5	30%						
Total							

#### DETERMINATION OF INPUT TAX

##### (12 A) on capital goods

Rate	Turnover	Input tax for the year	B/f form previous year	Reverse tax if any	Admissible input tax credit for the year
4%					
Total					

##### (12 B) on goods other than capital goods

Rate	Turnover	Input tax for the year	B/f form previous year	Reverse tax if any	Admissible input tax credit for the year
1%					
4%					
12.5%					
20%					
30%					
Total					

##### 12 (C) Admissible input tax credit for the year

(a)	On capital goods	as per Col. 12A	
(b)	On goods other than capital goods	as per Col. 12B	
		<b>(A) Total :</b>	
(c)	Less : Deduction on A/c of interstate branch transfer/consignment sales		
(d)			
(e)			
		<b>(B) Total :</b>	
	Net input tax credit available for the year	<b>(A-B) :</b>	

#### 13. TAX LIABILITY

Output Tax for the year	
Less : Input Tax credit for the year	
	<b>Balance :</b>
Less : Tax paid during the year	
	<b>Balance Due/excess carried down to next year :</b>

#### OTHER INFORMATION

I whether there is delay in payment of tax, if so please give particulars

Sr No	Due date	Date of payment	Amount	Delay	Interest payable
1					
2					
3					

II. whether the person has deducted tax at source and paid the same to the credit of state Governments according with the provision of Act and Rules , if there is delay in deposit of tax so deducted, please give detail.

Sr No	Particulars	Amount of tax deducted	Due date of payment	Date of payment
1				

2				
3				

III whether all declaration for all sales claimed at concessional rate or value of purchase from the exempted units as required under the Act & Rules all received if not, give details.

Sr No	Invoice no	Date	Name of party	Amount of bill
1				
2				
3				

### CALCULATION UNDER CENTRAL SALES TAX ACT.

I SALE IN COURSE OF EXPORT OUTSIDE THE TERRITORY OF INDIA

Whether all declarations of documents as required under the Pb VAT ACT and Rules, 2005 are available on record. If not, give details.

Sr No	Invoice No	Date	Name of Buyer	Amount (RS)	ITC Claimed
1					
2					
3					

II INTERSTATE SALE

(a) Whether interstate sale claimed as liable to tax as per section 8(1) or CST Act are supported with declaration forms C. If not, give details

Sr No	Invoice No	Date	Name of Buyer	Amount (RS)	ITC Claimed
1					
2					
3					

(b) Whether all interstate branch transfer / consignment sales are supported with declaration in form 'F'. If not, give details.

Sr No	Invoice No	Date	Name of Buyer	Amount (RS)	ITC Claimed
1					
2					
3					

III TOTAL TAXABLE INTERSTATE SALE , AS PER BOOKS OF ACCOUNTS

IV CENTRAL SALE TAX PAYABLE

V WHETHER THERE IS DELAY IN PAYMENT OF TAX , IF SO , GIVE DETAILS

Sr no	Due date	Amount	Delay	Interest payable
1				
2				
3				
4				

**INPUT TAX ADJUSTMENT INFORMATION**(IN CASE INPUT TAX CREDIT IS MORE THAN OUTPUT TAX  
BALANCE OF CREDIT)

Less : Adjustments:

(1)	Against dues under the Act Period : From _____ to _____ Order Ref _____	<input style="width: 90%;" type="text"/>
(2)	Against any tax penalty interest C.S.T. Act, 1956 Period : From _____ to _____ Order Ref _____	<input style="width: 90%;" type="text"/>
(3)	Refund claimed on account of export sales Date of application	<input style="width: 90%;" type="text"/>
(4)	Refund application in other cases, if any Date of application	<input style="width: 90%;" type="text"/>
<b>TOTAL (1 TO 4)</b>		<input style="width: 90%;" type="text"/>
Balance input tax credit on other goods carried forward to next year		<input style="width: 90%;" type="text"/>
Balance input tax Credit on Capital Goods carried forward next year		<input style="width: 90%;" type="text"/>

**CERTIFICATE OF CHARTED ACCOUNTANT**

I/we declare that particulars above are true and correct , I /We have verified the above particulars from books of accounts and other relevant records and certify the same as true and correct.

For Chartered Accountant

Name :- \_\_\_\_\_

Status:- \_\_\_\_\_

Member Ship No:- \_\_\_\_\_

Address :- \_\_\_\_\_

\_\_\_\_\_

Date \_\_\_\_\_  
Place \_\_\_\_\_

