

UPVT- XXVI-B

Department of Commercial Taxes, Government of Uttar Pradesh

[See Rule-45(7) of the UPVAT Rules, 2008 and Section 24 (7) & 26 of the UPVAT Act, 2008]

Acknowledgement and self assessment of Annual Tax for works contractors/Transfer of right to use

1-	Assessment Year	2	0	-	2	0								
2-	Assessment Period begins from	D	D	M	M	Y	Y	Ending on	D	D	M	M	Y	Y
3-	Name / Address of the dealer	-												
4-	Taxpayer's Identification Number [TIN]													
5-	Gross turnover of purchase													
6-	Net turnover of purchase													
7-	Tax payable on net purchase													
8-	Taxable turnover of sale													
9-	Tax payable													
10-	Total amount received or receivable in case of dealer opting composition scheme													
11-	Amount of composition money in case of dealer opting composition scheme													
12-	Total tax payable (7+9+ 11)													
13-	ITC brought from last year													
14-	ITC earned during the assessment year													
15-	Total ITC (13+14)													
16-	ITC adjusted against UPVAT													
17-	ITC adjusted against CST													
18-	ITC adjusted against UPTT													
19-	Total (18+19+20)													
20-	Net tax payable													
21-	Tax paid by deposit													
22-	By adjustment from refund													
23-	TDS (Certificate XXXI)													
24-	Total deposit (21+22+23)													
25-	Refund/Demand													
26-	TDS as contractee													

Name and signature of partner /proprietor/karta etc
Name & style of the dealer (status)
TIN.....

Receipt no. and date
Name and designation of official of the DCT

UPVAT XXVI-B

Department of Commercial Taxes, Government of Uttar Pradesh
[See Rule-45(7) of the UPVAT Rules, 2008 and Section 24 (7) & 26 of the UPVAT Act, 2008]

Annual Tax Return for the works contractors / **Transfer of right to use**

To

The Assessing Authority
sector..... District

Sir,

I-----s/o,d/o,w/o-----status-----

M/s.....hereby,
submit Annual Tax Return and furnish the particulars of business as follows:

1.	Assessment year	2	0	-	2	0	-	2	0
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2.	Assessment period beginning from	d	d	m	m	y	y	Ending on	d	d	m	m	y	y
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3.	Name / Address of the dealer	-																				

4.	Taxpayer's Identification Number [TIN]																					
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5.	Constitution of dealer
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6.	Details of Bank Accounts in which refund is to be credited		
S.N.	Name & address of the branch	Nature of A/c	Account No.
i			
ii			
iii			

7.	Detail of declaration or certificate received from Department of Commercial Taxes-							
S.N.	Name of Form	Opening Balance	Received	Used		Lost/ Destroyed	Surrendered	Closing Balance
		No.	No.	No.	Amount Covered	No.	Total No.	Total No.
1	2	3	4	5(a)	5(b)	6	7	8
i	XXXI							
ii	XXXVIII							
iii	C							

Note: - Annex the detail information in annexure I,II,III

8.	Profit & Loss account and balance sheet (attach copy)
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9.	Tally of commodities in opening stock and sold or disposed of in Annexure IV
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10(a). Details of purchase					
S.N.	Particular of purchase	Vat goods (in Rs.)	Non vat goods (in Rs.)	Exempt goods (in Rs.)	Total (in Rs.)
i-	from registered dealer in UP				
ii-	from person other than registered dealer in UP				
iii-	in course of import out of India				
iv-	in course of movement of goods from one state to another				
v-	in course of inter-state trade or commerce				
vi-	any other purchase for any purpose				

Note: Reason to be given if the details of the purchase given here defer from those given in monthly and quarterly return

10(b)-	computation of tax on the turnover			
S.N.	Name of commodity	Purchase turnover	rate of tax	amount of tax
i-				
ii-				
iii-				
iv-				
v-				
vi-				
etc.				

11a- Computation of taxable turnover in case of transfer of right to use of any goods		
S.N.	Particular	Amount
1-	Gross Turnover	
2-	Deduct if included in the gross turnover	
i-	the amount representing the amount receivable in respect of transfer of right to use any exempt goods;	
ii-	amount receivable as penalty for defaults in payments or as damages or any loss caused to the goods by the person to whom such transfer was made;	
iii-	amount receivable in respect of transfer, delivery or supply of goods under the contract or agreement of transfer of right to use goods for any purpose where such transfer, by the lessor to the lessee, is made as a result of a sale–	
	(a) in the course of inter-state trade or commerce;	
	(b) outside the State; or	
	(c) in the course of export of the goods out of the territory of India or in the course of import of goods into the territory of India.	
iv	Total (i+ii+iii)	
v	Taxable turnover = i-iv	

11b- Computation of tax in case of transfer of right to use of any goods under UPVAT Act, 2008				
S.N.	Name of commodity	Taxable turn over	Rate of tax	Amount of tax
i-				
ii-				
iii-				
iv-				
etc	Total			

12- Total tax payable		
S.N.	Particulars	Amount
i	On the turn over of purchase	
ii	On the turnover of sale	
iii	Tax on transfer of right to use any goods	
iv	Amount of tax deducted at source	
v	Tax under CST Act 1956	
vi	Tax payable in case of works contract as per form XXVI B	
vii	Any other tax	
viii	Total tax payable	

13(a). Computation of taxable turnover in case of works contract		
S.N.	Particulars	Amount
1	2	3
1-	total amount received or receivable	
2-	deduct	
i-	all amounts representing the value of goods consumed in execution of the works contract; contract; in which property in goods is not transferred in the execution of the works contract;	
ii-	all amounts representing the value of exempt goods and amount of profit thereon;	
iii-	all amounts representing the rent paid or payable in respect of machinery and other equipments taken on hire for use in the execution of such works contract;	
iv-	all amounts representing the value of service and labor and profit thereon;	

v-	all amounts representing the value of goods in which property has been transferred in the execution of the works contract as a result of sale in the course of inter-state trade or commerce;	
vi-	all amounts representing the value of goods in which property has been transferred in the execution of the works contract as a result of sale in the course of export of goods out of the territory of India	
vii-	all amounts representing the value of goods in which property has been transferred as a result of a sale outside the State;	
viii-	all amounts representing the value of non-vat goods purchased from within the State in the circumstances in which the dealer executing the works contract himself is liable to pay tax on turnover of purchase of such goods;	
ix-	all amounts representing value of non vat goods where such goods are purchased by the dealer from a registered dealer.	
x-	the amount representing the cost of establishment and other similar expenses of the contractor to the extent it is relatable to supply of labor and services, and profit thereon.	
3-	total (i to x of 2)	
4-	turnover (1-3) under UPVAT Act, 2008.	

Note: Reason to be given if the details of the sales value given here defer from those given in monthly and quarterly return

13(b). Computation of Tax on the turnover of sale in works contract under UPVAT Act				
S.N.	name of commodity	taxable turnover of sale	rate of tax	amount of tax
i-				
ii-				
iii-				
iv-				
etc.	Total			

13(c). Computation of Tax on the turnover of sale under the CST Act					
S.N.	name of commodity	particular of turnover	turnover	rate of tax	amount of tax
i-					
ii-					
iii-					
iv-					
etc.		Total			

14-Composition money							
Sl.No.	Nature of works contract	contract no. and date	Total amount received or receivable	Deduction allowed	Amount liable to composition money	Rate of composition	Amount of composition money
1	2	3	4	5	6	7	8
i-							
ii-							
iii-							
iv-							
v-							
vi-							
vii-							
viii-							

15- Total tax payable		
Sl.No.	Particulars	Amount
i-	On the purchase	
ii-	On the sale	
iii-	Amount of tax deducted at source from sub contractor	
iv-	Amount of composition money	
v-	Tax payable under CST Act 1956	
	Total	

16- Details of ITC		
S.N.	Particular	Amount
i-	ITC brought forward from last year	
ii-	ITC earned during assessment year	
iii-	total(i+ii)	
iv-	ITC adjusted against tax payable in CST for current year	
v-	ITC adjusted against tax payable in UPVAT for current year	
vi-	ITC adjusted against dues in UPTT	
vii-	ITC adjusted against any other dues	
viii-	ITC refunded under section 15 (other than section 41)	
ix-	Total (iv+v+vi+vii+viii)	
x-	ITC in balance	
xi-	ITC carried forward for next year	

17- Information regarding search & seizure:-

1- Detail of search, inspection and seizure in this Year, preceding Year and succeeding Year (If any) which are related to this year.							
S.N.	Date of search / inspection / seizure	Name of Authority, who has conducted search & seizure			Result		
I							
ii							
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2- Details of penalty/provisional assessment etc. and result in appeal/writ							
S.N.	Date of order	Section in which order is passed	Amount of penalty /tax	Result in Appeals/writ, if pending write appeal/writ no.			
				1 st Appeal	Tribunal	Settlement Commission	High Court/ Supreme Court
I							
ii							
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18(a)- Details of deposit by TDS certificate

S.N.	No. of Form XXXI	Amount of TDS	name of the month	amount deposited	Date of deposit	Name of the bank	branch of the bank
1	2	3	4	5	6	7	8

18(b) - Detail of adjustments in form XXXIII-A

S.N.	Month in which adjusted	Amount	Year from which adjusted	date and order no. of XXXIII-A

18(c)- Details of deposit along with return of tax period in Treasury/bank

S.N.	Month	Amount in Rs.	TC no.	Date	Name of the bank	address of the Branch
i-	April					
ii-	May					
iii-	June					
iv-	July					
v-	August					
vi-	September					
vii-	October					
viii-	November					
ix-	December					
x-	January					

xi-	February				
xii-	March				
Total					

18(d) - Total amount of deposit/ITC to be credited		
S.N.	Particulars	amount
1	2	3
1-	Direct deposit in Bank or Treasury	
2-	TDS Certificate (XXXI)	
3-	By adjustment of refund	
	Total	

19- Net tax payable and demand or refund					
Name of the Act	Tax payable	ITC adjusted	net tax payable	Tax deposited/adjusted/TDS	Demand/refund
1	2	3	4	5	6
UPVAT					

Annexures- Balance sheet and trading account Annexures I to IX

DECLARATION

I.....s/o,d/o,w/o/.....Status.....
[i.e. proprietor, director, partner etc. as provided in rule-32(6)], do hereby declare and verify that, to the best of my knowledge and belief all the statements and figures given in this return are true and complete and nothing has been willfully omitted or wrongly stated.

Date - Name and Signature of partners/proprietor/karta etc.

Place - Status -

Name of the dealer-

Note:- 1-This Return and annexure must be signed by a person who is authorized under rule 32 (6) of Uttar Pradesh Value Added Tax Rules, 2008.
2- If space provided in any format or annexure is not sufficient the same may be furnished on separate sheet in same format

Department of Commercial Taxes, Government of Uttar Pradesh

UPVAT - XXVI-B

Annexure I

Details of Declaration (Form XXXVIII) received from the Department of Commercial Taxes and used during the assessment year

S. N.	Number of declaration (Form XXXVIII)	Name & address of the selling dealer or consignor	TIN	Commodity	Tax/Sale invoice/ Date	Quantity/ Measure/ Weight as per Form XXXVIII	Amount as per Form XXXVIII	Amount as per tax/sale invoice	Reason for the difference if any (Attach proof)
1	2	3	4	5	6	7	8	9	10

Department of Commercial Taxes, Government of Uttar Pradesh

UPVAT - XXVI-B

Annexure II

Details of declaration in Form C prescribed under The Central Sales Tax Act 1956 and used during assessment year

S. N.	Declaration No.	Name & address of the selling dealer	TIN of the selling dealer	Commodity	Tax/Sale invoice no. and date	Quantity/ Measure/ Weight	Amount of tax/sale invoice	Assessment Year of purchase	S. no. of declaration Form XXXVIII issued	Reason of difference if any
1	2	3	4	5	6	7	8	9	10	11
Total declaration used =					Total Amount					

Department of Commercial Taxes, Government of Uttar Pradesh

UPVAT - XXVI-B

Annexure III

Details of certificate Form XXXI received from the Department of Commercial Taxes and used in the assessment year

s.n.	Certificate No.	Name & address of sub contractor	TIN of subcontractor	contract no. and date	nature of contract	gross amount paid	amount of VAT deducted	date of payment
1	2	3	4	5	6	7	8	9
Total								

Department of Commercial Taxes, Government of Uttar Pradesh

UPVAT - XXVI-B

Annexure IV

Tally of the goods in sold or disposed of

S.N.	Description of commodity	Opening balance	Received from purchase	Received otherwise	Total	Sale within the state	Central sale	Stock transfer	Disposal otherwise	Closing balance
1	2	3	4	5	6	7	8	9	10	11
i										
Total										

Department of Commercial Taxes, Government of Uttar Pradesh

UPVAT - XXVI-B

Annexure V

Submission of list of purchases in following format, if not attached along with return of tax period or if there is variation in the purchases, list must be separate for vat goods, non vat goods and exempt goods commodity wise (within state, out side state, and out of India separately)

S.N.	Name and address of the seller	TIN of the seller	Tax/sale invoice no. and date	Quantity /measure in the sale invoice	Value of goods exclusive of tax	Amount of tax paid or payable to registered dealer	Total
1	2	3	4	5	6	7	
1-							
2-							
3-							
4-							

Department of Commercial Taxes, Government of Uttar Pradesh

UPVAT - XXVI-B

Annexure VI

Quantitative details of the goods in trading

S. N.	Opening Stock		Received			Sale/consumption in manufacturing/processing/packing	Disposal otherwise	Closing stock	
			By Purchase		By Stock Transfer or Otherwise				Total
	Name of the Commodity According to rate of tax	Value		Value	Value	Value	Value	Value	
1	2	3	4	5	6	7	8	9	10
	Total								

Department of Commercial Taxes, Government of Uttar Pradesh

UPVAT - XXVI-B

Annexure VII

Computation of ITC in case of taxable goods other non vat goods and capital goods, purchased within the UP and sold in same form and condition

S.N.	Name of the Commodity according to rate of tax	Purchased from registered dealer against tax invoice		Purchased from person other than registered dealer against purchase invoice		Total input tax credit
		Value of goods	Tax paid or payable	Value of goods	Tax paid to Treasury	
1	2	3(a)	3(b)	4(a)	4(b)	[3(b)+4(b)]
	Total					

Department of Commercial Taxes, Government of Uttar Pradesh

UPVAT - XXVI-B

Annexure VIII

Computation of RITC where taxable goods other than non vat goods and capital goods are disposed of otherwise than by way of sale

S.N.	Goods disposed of otherwise than by way of sale		Rate of tax payable under the Act	Amount of admissible ITC	Amount of ITC claimed	Amount of reverse input tax credit (5-4)
	Name	Purchase value exclusive of tax				
1	2(a)	2(b)	3	4	5	6

Department of Commercial Taxes, Government of Uttar Pradesh

UPVAT - XXVI-B

Annexure IX

Computation of ITC earned during the assessment year

sn	particular	ITC
1	2	3
1-	Amount of ITC on purchase during the assessment year	
2-	Installments of ITC on the stock held in the opening stock on the date of commencement of the Act	
3-	Installments of ITC on the stock held in the opening stock on the date when the dealer becomes liable to tax after the commencement of the Act	
4-	Installments of ITC on the stock held in the closing stock on the date of end of compounding scheme under section 6 of the Act	
5-	any other ITC	
6-	Total ITC (1+2+3+4+5)	
7-	RITC	
8-	RITC in case of discontinuance of business	
9-	any other RITC	
10-	Total RITC earned(7+8+9)	
11-	ITC earned(6-10)	
