

GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

[See Rule 14(9)]

Form of Annual Return for the VAT Registered Dealers
Details of Turnover for the Year

IF YOU HAVE NO ENTRY FOR ANY BOX : INSERT "NIL"

1. Name & Address of the Dealer:

TIN

--	--	--	--	--	--	--	--	--	--	--

Period covered by this Form							
From	DD	MM	YY	To	DD	MM	YY

2. If you have made No Sales and Purchases, write "NIL" in this Box

3. Gross Turnover during the Year

4. Details of Goods Returned / Received by the Purchaser or the Seller: in the 12-Months Period

(a)	Aggregate of Total amount of goods received by way of Sales Return from the purchaser	Rs.
(b)	Aggregate of Total amount of goods returned to the purchaser	Rs.
(c)	Total net increase / decrease in Output Tax on account of Adjustment	Rs.
(d)	Total net increase / decrease in Input Tax Credit on account of Adjustment	Rs.

For Adjustment of "Output Tax Payable" or "Input Tax Credit" annex Annexure-'A' with the Annual Return : appended to this Return.

5. Details of Turnovers under "Central Sales Tax Act": in the 12-Months Period

		Value of Turnover (A)	CST Payable (B)
(a)	Aggregate of Inter-State Branch Transfers / Consignment Sales, i.e. "Exempt Transaction"		
(b)	Aggregate of "Inter-State Export Sales" or "Zero Rated Sales"		
(c)	Aggregate of Inter-State Sales "Zero Rated Ex from the State"		

6. Details of Purchases / Arrivals under "Central Sales Tax Act": in the 12-Months Period

		Value of Turnover (A)	CST Paid (B)
(a)	Aggregate of Inter-State Arrivals by way of Branch Transfers / for Consignment Sales		
(b)	Aggregate of "Imports" from Outside the Country		
(c)	Aggregate of Inter-State Purchases u/s 3(a) or 3(b) of the CST Act, as the case may be		

7. Details of Turnovers under the VAT Act, where **NO** Output Tax is Payable: in the 12-Months Period

		Value of Turnover
(a)	Aggregate of "Stock Transfers" to Branches within State	
(b)	Aggregate of Transfer of Stocks by the "Principal" to his "Agent" within State	
(c)	Aggregate of Sales of "Exempted Goods" listed in Schedule I	

Attach: Form JVAT 505 or 506 and JVAT 507 for Transactions otherwise than by way of Sale within the State.

8. Details of Turnovers under the VAT Act, where "Output Tax" is Payable: in the 12-Months Period

		Sale Price excluding Tax (A)	Output Tax Payable (B)
(a)	Aggregate of Tax due on Purchase of Goods: "Purchase Tax" Payable u/s 10 of the Act		
(b)	Aggregate of Turnover of Sales of Goods Taxable @ 1%		
(c)	Aggregate of Turnover of Sales of Goods Taxable @ 4%		
(d)	Aggregate of Turnover of Sales of Goods Taxable @ 12.5%		
(e)	Aggregate of tax on MRP Taxable @ 4%		
(f)	Aggregate of tax on MRP Taxable @ 12.5%		
(g)	Total Amount of "Output Tax" Payable		

9. Details of Purchases under the VAT Act, on which "Input Tax" has been paid / eligible: in the 12-Months Period

		Purchase price excluding Tax (A)	Input Tax Paid / computed (B)
(a)	Aggregate of Eligible ITC on Purchase of "Capital Goods"		
(b)	Aggregate of Purchases of Goods on which "Entry Tax" Paid		
(c)	Aggregate of 1% Rate Purchases (Goods listed in Part-A of Schedule-II)		
(d)	Aggregate of 4% Purchases (Goods listed in Part-B of Schedule-II)		
(e)	Aggregate of 4% Rate Purchases (Goods listed in Part-C of Schedule-II) *		
(f)	"Apportion" of 12.5% Rate Purchases (Goods listed in Part-D of Schedule-II)*		
(g)	Aggregate of 12.5% Purchases (Goods listed in Part-D of Schedule-II)		
(h)	Total Amount of "Input Tax" Paid / Eligible		

Attach: Form JVAT 404, 405 & 406 (whichever is applicable)

* In the circumstances, if there are "Exempt Transactions", or "Zero Rated Sales", or "Sale of Exempted Goods" and "Specific Input Tax" or "Common Inputs": Eligible Input Tax Credit should be computed as per sub-rule (5) or (6) or (7) of Rule 26 of the Rules, Annex Annexure-'B' with the Annual Return.

10. Details of Purchases: Input Tax Paid in respect of Goods: Specified in Part-'E' of Schedule-II : in the 12-Months Period

		Purchase Price excluding Tax (A)	Input Tax Paid (in the preceding stage of sale in the State) (B)
(i)	(a) Aggregate of Taxable Purchases of Goods specified in Part-E of Sch-II		
	(b)		
(ii)	(a) Aggregate of Tax Paid Purchases of Goods specified in Part E of Sch-II**		
	(b)		

11. Details of Sales: Output Tax Payable in respect of Goods specified in Part-E of Schedule-II : in the 12-Months Period

		Sale Price excluding Tax (A)	Output Tax Payable (for first Sale in the State) (B)
(i)	(a) Aggregate of Taxable Sales of Goods specified in Part E of Schedule II		
	(b)		
(ii)	(a) Aggregate of Tax Paid Sales of Goods specified in Part E of Schedule-II**		
	(b)		

Aggregate of Entry Tax Paid for the goods in Part E and Schedule-III, are liable to be adjusted against the aggregate of Output Tax payable. [Box 11(i)(B) - Box 9(b)(B)]

**Attach: Form JVAT 403

12.	Total Amount of Value Added Tax Payable*** [8(g)(B) - 9(h)(B) + 11(i)(B)]	
-----	---	--

*** Calculate your Output Tax Payable during the year, after the adjustment if any, as shown in Annexure - 'A' i.e. for adjustment of "Output Tax Payable" and "Input Tax Credit," appended to this Annual Return.

13. Details of Transactions executed by the Works Contractor (in case the Dealer being a Works Contractor)

(a)	Total amount of valuable consideration for which Works/Job as awarded by the Contractor	
(b)	Total amount of valuable consideration transferred to the sub-contractors	
(c)	Total amount of valuable consideration on "Non-Taxable Heads of Expenses"	
(d)	Total amount of value of goods: Transfer of Property in Goods in the same or in other Forms	
(e)	Total amount of value of goods involved in the execution of Contract in course of inter-State purchases	
(f)	Total amount of value of goods involved in the execution of Contract, purchased within the State	

In the circumstances, Tax deducted at source : Attach Form JVAT 400

14.	Total amount of deferred Tax admissible as per Form JVAT 408	Validity date of Revised Eligible Certificate	Total Amount of Output Tax Payable in this Tax Period and: "deferred"

Attach: Form JVAT 408

15. Details of the Refunds admissible and claimed

(a)	Total amount of Refunds admissible under the provisions of the Act and Rules	
(b)	Total amount of Refunds claimed during the year	

16. Add the amount of Interest Payable, if any u/s 31 of the Act Rs.

17. Add the amount of Penalty Payable, if any under the Act Rs.

18. Add the amount of Tax deducted at source as shown in JVAT 400 Rs.

19. Details of Tax deposited

- (a) Attach the list of Challans in Form JVAT 205 by which the VAT was deposited into the Government Treasury.
 (b) In case of Deduction of Advance Tax u/s 44 or 45 of the Act, attach the Certificate in Form JVAT 400.

20. Account of Statutory: "State as well as Central" Forms and Forms authenticated by the Prescribed Authority and uses thereof.

Sl. No.	Type of Form	Opening stock at the beginning of the return period	Blank forms received or authenticated during the return period	Number of forms used during the return period	Balance Form in Stock at the end of year	Aggregate of amount of transactions for which forms used

21. Statutory Declarations and Certificates received from other Dealers furnished with the Annual Return

Serial No.	Type of Forms	No. of Forms furnished	Aggregate of amount of transactions for which Forms furnished	Serial No.	Type of Central Forms	No. of Forms furnished	Aggregate of amount of transactions for which forms furnished
(1)				(7)	C		
(2)				(8)	D		
(3)				(9)	E-I		
(4)				(10)	E-II		
(5)				(11)	F		
(6)				(12)	H		

DECLARATION:

Name.....being (Title)..... of the above Enterprise do hereby declare that the information given in this Return is True and Correct.

Signature & Stamp.....

Date of Declaration

Please Note:

- 1) This Return must be presented on or before 31st July of the following Year.
- 2) In case of the payment is made by a Challan in the Bank, please endorse a copy of the same.
- 3) You will be, as per provisions of the Jharkhand VAT Act 2005, subject to penalties if you:
 - (a) Fail to file the VAT return at the Local VAT Circle/Sub-Circle even if it is a Nil Return.
 - (b) Make a late payment of tax
 - (c) Make a false declaration.

FOR OFFICIAL USE ONLY

Date of Receipt:

Amount of Tax Paid Rs.

Mode of Payment:

Signature of Receiving Authority
With Stamp

**GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT**

TO BE ATTACHED WITH THE RETURN IN THE CIRCUMSTANCES OF ADJUSTMENT IN OUTPUT TAX OR INPUT TAX CREDIT

(I)

Nature of Adjustment	Increase in Output Tax (A)	Decrease in Output Tax (B)
Goods Sold and Returned		
Other adjustments, if any (specify)		

Total Net Increase / (Decrease) in Output Tax : [A (-) B]

(II)

Nature of Adjustment	Increase in Input Tax Credit (C)	Decrease in Input Tax Credit (D)
Receipt of Debit Note from the seller		
Receipt of Credit Note from the seller		
Goods purchased and returned		
Change in use of goods, for purposes other than for which credit was allowed (Reverse Tax Credit)		
Change in use of goods, for purposes for which credit is allowed		
Other adjustments, if any (specify)		

Total Net Increase / (Decrease) in Input Tax Credit : [C (-) D]

**GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT**

COMPUTATION OF INPUT TAX PAID AND CLAIMED IN THE ANNUAL RETURN JVAT 204
(See from sub-rule 5 to 14 of Rule 26)

Computation of Input Tax Credit of VAT dealers: having any of the following Transactions, -

- a) Sales of Exempt Goods (goods mentioned in Schedule I of the Act);
- b) Stock Transfers / Branch Transfers / Consignment Sales: Exempt Transactions

(A) Details of Turnovers for the Tax Period for the 12 Months Period ending

01	Aggregate Amount of taxable sales in the tax period – sum of boxes 27A, 28A, 29A, 30A & 31A of Form JVAT 200	Rs.
02	Aggregate Amount of Sales of Exempt Goods in the Tax-Period (goods mentioned in Schedule I) (Box 25A of Form JVAT 200)	Rs.
03	Aggregate Amount of Exempt Transactions in the Period (Box 22A of Form JVAT 200)	Rs.

(B) Details of Input Tax paid, eligible input tax credit for the 12-month period ending

	Inputs	VAT paid on specific inputs* (x)	VAT Paid on common inputs**	ITC eligible on common inputs** (y)	Total eligible ITC (x)+(y) = (z)
01.	Total of Purchases as in box 14A of JVAT 200	Rs.	Rs.		Rs.
02.	Total of 1% Purchases as in box 15A of JVAT 200	Rs.	Rs.		Rs.
03.	Total of 4% Purchases as in box 16A & 17A of JVAT 200	Rs.	Rs.		Rs.
04.	Total of 12.5% Purchases as in box 19A of JVAT 200	Rs.	Rs.		Rs.
	(4% portion) – 4/12.5 x value***				
	(8.5% portion)–8.5/12.5x value***				

* Specific Input Tax means: the Input Tax Paid on Specific Taxable Purchases and sold specifically in the same Rate, i.e. if Purchases are for @4%, the Goods in question are also sold against 4% Taxable Sales.

**Common Inputs means: Inputs Tax Paid and consumed commonly for “Taxable Sales” as well as for “Exempt Transactions”.

*** Apportion of 12.5% Tax into 4% and (+) 8.5% "Portions" only, if you have any Exempt Transactions.

1.Note: To claim eligible input tax credit (ITC eligible) for tax rates of 1%, 4% and 4% portion of 12.5%, the following calculation is to be made:

$$\frac{A \times B}{C} \text{ where } \begin{array}{l} A \text{ is value of common input for each Tax Rate} \\ B \text{ is value in box (01) of (A), i.e. Aggregate of Taxable Sales} \\ C \text{ is the Aggregate Sum of box (01), (02) and box (03) of (A) or "Total Turnover"} \end{array}$$

2.Note: Where there are no Exempt Transactions in the tax period, apply the above formula for entire 12.5% for arriving at ITC eligible.

3.Note: To claim eligible input tax credit (ITC eligible) for tax rates of 8.5% portion of 12.5%, the following calculation is to be made:

$$\frac{A \times B}{C} \text{ where } \begin{array}{l} A \text{ is value of common input for each tax rate} \\ B \text{ is sum in box (01) and (03) is Aggregate of "Taxable Sales" and "Exempt Transactions"} \\ C \text{ is the sum of box (01), (02) and box (03) of Total Turnover} \end{array}$$

(C) Excess or balance Input Tax Credit for each Tax Rate payable or eligible OR Input Tax Credit for the 12-month period ending March

	Common inputs	Total of ITC claimed in the 12 monthly Returns	ITC eligible as per (Z) of (B)	Difference between (3) & (4) Excess (+) / Balance (-)
(1)	(2)	(3)	(4)	(5)
1.	Total 1% Rate Purchases	Rs.	Rs.	Rs.
2.	Total 4% Rate Purchases	Rs.	Rs.	Rs.
3.	Total 12.5% Rate Purchases	Rs.	Rs.	Rs.

Note:

1. Any excess credit claimed in the Monthly Returns shall be paid back in the Annual Return by adding it to the appropriate box in the output column for the tax rate.
2. Any balance credit eligible in the monthly returns shall be claimed in the Annual Return by adding it to the appropriate box in the input column for the tax rate.

