

THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 14

[See sub-rule (1) of rule 34]

For dealers not enjoying deferment or tax holiday or remission of tax u/s 118, and not paying tax at compounding rate under sub-section (3), or sub-section (3A), or sub-section (3B) of section 16 or sub-section (4) of section 18.

| RETURN PERIOD | | | | | | | | REGISTRATION NUMBER | | | | | | | | |
|--|----|----|----|--------------------|----|----|----|---------------------|--|--|--|--|--|--|--|--|
| From | DD | MM | YY | To | DD | MM | YY | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| Name of the Dealer | | | | Trade name, if any | | | | | | | | | | | | |
| Address of the principal place of business | | | | | | | | | | | | | | | | |

PART – A

Purchases of goods meant for **direct use in business from dealers in West Bengal against tax invoices and determination of I.T.C.

| | | Amount (Rs.) A | I.T.C. Claimed (Rs.) B |
|----|--|-------------------|---------------------------|
| 1. | Purchases of goods exempt from tax | | Nil |
| 2. | Purchases of M.R.P. goods u/s 16(4) | <i>See note 3</i> | Nil |
| 3. | Purchases of goods taxable at the rate of 1% | | |
| 4. | Purchases of goods taxable at the rate of 4% | | |
| 5. | Purchases of goods taxable at the rate of 12.5% | | |
| 6. | Purchases of goods taxable at the rate of% [under section 16(2)(c)] | | |
| 7. | Purchases from dealers paying tax at compounded rate | | Nil |
| 8. | Purchases of Capital goods taxable at the rate of% | <i>See note 4</i> | |
| 9. | Total | | |

Purchases of goods in West Bengal on which purchase tax is payable u/s 11 *or/and u/s 12.

| | | Amount of purchase (Rs.) A | Purchase tax payable (Rs.) B |
|-----|--|---|---------------------------------|
| 10. | Purchases of raw jute | <i>Shipper of jute only will pay tax u/s 11</i> | |
| 11. | Purchases of goods taxable at the rate of 1% | | |
| 12. | Purchases of goods taxable at the rate of 4% | | |
| 13. | Purchases of goods taxable at the rate of 12.5% | | |
| 14. | Purchases of goods taxable at the rate of% | | |
| 15. | Total | | |

PART AA
Import of goods from outside the State of West Bengal

| | Type of import | Amount (Rs.) |
|------|---|--------------|
| 15A. | Goods purchased within the meaning of section 3 of the Central Sales Tax Act, 1956 | |
| 15B. | Stock of goods transferred from other States | |
| 15C. | Goods purchased within the meaning of sub-section (3) of section 5 of the Central Sales Tax Act, 1956 from other States | |
| 15D. | Goods imported from outside India within the meaning of sub-section (2) of section 5 of the Central Sales Tax Act, 1956 | |

PART - B

Sales in the return period and calculation of output tax.

| | | |
|-----|---|-----|
| 16. | Aggregate of sale price (excluding VAT) | Rs. |
| 17. | Sale price of goods, tax on which has been paid on M.R.P. u/s 16(4) at the time of purchase or on an earlier occasion [sec. 2(55)(a)] | Rs. |
| 18. | Sales *return/rejection within six months from the date of sale [sec. 2 (55) (b)] | Rs. |
| 19. | Turnover of sales (16-17-18) | Rs. |

| Break-up of turnover of sales as arrived at item 19. | | Amount (Rs.) A | Output Tax (Rs.) B |
|--|--|-------------------|-----------------------|
| 20. | Sales exempt from tax u/s 21 | | Nil |
| 21. | Sales within the meaning of section 3 of the C.S.T. Act, 1956 | | Nil |
| 22. | Sales in the course of *export/import/last sale preceding export within the meaning of section 5 of the C.S.T. Act, 1956 | | Nil |
| 23. | Sales which are zero-rated u/s 21A(1) <i>Schedule AA</i> | | Nil |
| 24. | Sales through auctioneer or agent u/s 16(1)(c) read with rule 27(1) | | Nil |
| 25. | Other sales u/s 16(1)(c) read with rule(s) <i>See note 6</i> | | Nil |
| 26. | Sales of M.R.P. goods u/s 16(4) [Enclose Annexure A] <i>See note 7</i> | | |
| 27. | Sales of goods (other than M.R.P. as in 26) taxable at the rate of 1% | | |
| 28. | Sales of goods (other than M.R.P. as in 26) taxable at the rate of 4% | | |
| 29. | Sales of goods (other than M.R.P. as in 26) taxable at the rate of 12.5% | | |
| 30. | Sales of goods (other than M.R.P. as in 26) taxable at the rate of.....% | | |
| 31. | Output tax (26B + 27B + 28B + 29B + 30B) | | |

| | | |
|--------------------|--|-----|
| 32. | Contractual transfer price (excluding VAT) | Rs. |
| Deduction : | | |
| 33. | (a) Contractual transfer price of tax free goods [Sec. 18 (2)(a)] | Rs. |
| | (b) Charges towards labour, service and other like charges [Sec. *18(2)(b) read With rule 30(1)/Sec. 18(3) read with rule 30(2) [Enclose Annexure D] | |
| | (c) Amounts paid to sub-contractors [Sec. 18(2)(c)] | |
| | (d) # Other contractual transfer prices as prescribed in the rule (s) [Sec. 18(2)(d)] | |
| 34. | Taxable contractual transfer price (32-33) | Rs. |

| Break-up of taxable contractual transfer price as arrived at item 34. | | Amount (Rs.) A | Output tax (Rs.) B |
|---|--|----------------------|--------------------------|
| 35. | Taxable contractual transfer price, taxable at the rate of 4% | | |
| 36. | Taxable contractual transfer price, taxable at the rate of 12.5% | | |
| 37. | Total | | |

PART - C

Monthly calculation of output tax, input tax credit, net tax credit, net tax payable, interest, etc.

| | | 1st month (Rs.) | 2nd month (Rs.) | 3rd month (Rs.) |
|-----|--|--------------------|--------------------|--------------------|
| 38. | (a) Output tax | | | |
| | Monthwise break-up of (15B+31B+37B) | | | |
| | (b) Amount charged in *short/excess, if any | | | |
| | (c) Total output tax [38(a) ± 38(b)] | | | |
| 39. | (a) Input tax credit B/F (Less refund claimed, if any) | | | |
| | (b) Input tax credit for the period | | | |
| | Monthwise break-up of 9B | | | |
| | (c) Input tax credit on stock under rule 22 | | | |
| | (d) Input tax credit claimed in *short/excess earlier [Sec. 22(17)] | | | |
| | (e) Reverse credit [enclose Annexure F] | | | |
| | (f) Net tax credit [39 {(a) + (b) + (c) ± (d) - (e)}] | | | |
| 40. | (a) Net tax payable [38(c) - 39(f)] or | | | |
| | (b) Excess input tax credit [39(f) - 38(c)] | | | |
| 41. | (a) Out of 40(b), input tax credit/rebate adjustable under Central Sales tax Act, 1956 | | | |
| | (b) Out of 40(b), input tax credit to be claimed as refund | | | |
| | (c) Out of 40(b), input tax credit to be carried forward | | | |
| 42. | (a) Tax deducted at source | | | |
| | (b) Tax paid in appropriate Govt. Treasury, other than 42(a) | | | |
| | (c) Tax paid in excess in earlier period, now adjusted [Rule 40 (2A)] | | | |
| 43. | Actual tax payable [40(a) - 42(a) - 42(b) - 42(c)] Negative amount will be the excess amount | | | |

| | | | | |
|------|--|--|--|--|
| 44. | (a) Interest payable, if any u/s 33 | | | |
| | (b) Interest paid in appropriate Govt. Treasury | | | |
| | (c) Interest *payable/paid in excess [44(a)-44(b)/44(b)-44(a)] | | | |
| 44A. | (a) Penalty payable under sub-section (2) of section 32. | | | |
| | (b) Penalty paid in appropriate Govt. Treasury. | | | |
| | (c) Penalty *payable/paid in excess [44A(a)-44A (b)/44A(b)-44A(a)] | | | |

| | | | | | | |
|-----|-----------------|-------------|---------------|--------|--------|--------------|
| 45. | Payment Details | | | | Period | Amount (Rs.) |
| | Date | Challan No. | Bank/Treasury | | | |
| | | | Name | Branch | Code | |
| | | | | | | |
| | | | | | | |

| | | | |
|-------|--|-------------|--------------|
| 46. | Sale of three main taxable commodities (in terms of sale value) during the return period | | |
| | Name of the commodity | Rate of tax | Amount (Rs.) |
| (i) | | | |
| (ii) | | | |
| (iii) | | | |

| | | | | | | |
|-----|--|---------------------|-----------------|---|-------------------|--------------------------|
| 47. | Information on issue and receipt of tax invoices | | | | | |
| | Tax Period | Tax invoices issued | | Tax invoices received for purchases from W.B. | | |
| | | From (Serial No.) | To (Serial No.) | From (No. of sellers) | Total of invoices | Amount of Purchase (Rs.) |
| | | | | | | |
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| | | | | | | |

Declaration

I, [full name in block letters].....declare that the information given in this return is correct and complete.

| | |
|-------------------------|-----------------|
| # # Signature with date | Name and status |
|-------------------------|-----------------|

For Office Use Only

| | |
|-------------------------------------|------------------------------|
| Due date of submission (dd-mm-yyyy) | Date of receipt (dd-mm-yyyy) |
|-------------------------------------|------------------------------|

Office Seal) Signature of the Receiving Officer

Notes :

| | |
|--|--|
| 1. "I.T.C." means input tax credit or input tax rebate. | 2. "M.R.P." means maximum retail price. |
| 3. In item 2, state the amount of purchase of taxable goods on which tax, in accordance with the provisions of section 16(4), has been paid on M.R.P. at the time of purchase or on an earlier occasion. | |
| 4. I.T.C. on capital goods is available in one instalment only. In item 8, mention the appropriate rate of tax on the capital goods—4% / 12.5% and show the calculation accordingly. If both the rates are applicable, first show the calculation for 4% and then 12.5%. | |
| 5. In items 1 to 9, amount of purchases is to be given exclusive of tax where I.T.C. is admissible. In case of purchases where no I.T.C. is admissible, amount is to be given inclusive of tax e.g. items 10 to 15. | |
| 6. In items 25A, aggregate amount is to be given, and a statement showing break-up of sales under each rule is to be enclosed. | |
| 7. The item 26 is for the manufacturers and importers only who are paying tax on M.R.P. u/s 16(4). In item 26B, tax as calculated on M.R.P., and shown in Annexure A, is to be given. Also refer to Notification No. 1373 dated 10 th August, 2006. | |
| 8. # In item 33(d), aggregate amount is to be given, and a statement showing break-up of C.T.P. under each rule is to be enclosed. | |
| 9. Since net tax is payable for a tax period (i.e. monthly), output tax, net tax credit, tax paid, interest etc. in items 38 to 44 are to be shown for each tax period, and amount of I.T.C. to be carried forward as arrived at item 41(c) in the 1 st month shall be shown as I.T.C. brought forward in the 2 nd month, and so on. | |
| 10. ** Direct use in business means (i) in case of a manufacturer; raw materials, consumable stores, packing materials and capital goods required for the purpose of manufacturing goods, (ii) in case of a reseller; the goods he resells together with the packing materials and capital goods required to keep the goods in a saleable condition or to effect the sale properly in W.B. ; and (iii) in case of a work contractor; the goods to be used in execution of works contract and capital goods required for execution of works contract. [Refer to section 2(5)(a), section 2(6), section 22.] | |
| 11. ## See rule 34(3) for person who can sign the return | 12. *Strike out whichever is not applicable. |
| 13. Annexures to be enclosed : Annexure A for item 26. Annexure D for item 33(b) and Annexure F for item 39(e). | |

ANNEXURE – A

Annexure to return to be submitted by a registered dealer who opts to pay tax on Maximum Retail Price (MRP) as per the provision of sub-section (4) of section 16.

| RETURN PERIOD | | | | | | | |
|---------------|----|----|----|----|----|----|----|
| From | DD | MM | YY | To | DD | MM | YY |
| | | | | | | | |

| REGISTRATION NUMBER | | | | | | | | | | | |
|---------------------|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | |

| | | | |
|--|--|--------------------|--|
| Name of the Dealer | | Trade name, if any | |
| Address of the principal place of business | | | |

| Name of goods on which tax is payable on MRP | Aggregate of MRP (excluding tax) | Rate of tax | Amount of tax paid or payable |
|--|----------------------------------|-------------|-------------------------------|
| I | II | III | IV |
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Total Tax *payable/paid.....

Signature of the Dealer.....

Date

Status.....

*Strike out whichever is not applicable.

ANNEXURE – B

[Annexure to return to be filled in by all registered dealers]

| RETURN PERIOD | | | |
|---------------|-----|-------|------|
| | DAY | MONTH | YEAR |
| FROM | | | |
| TO | | | |

| REGISTRATION CERTIFICATE NO. | | | | | | | | | |
|------------------------------|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |

Name and style of the business

PART I

Details of purchases effected by dealer in excess of rupees fifty thousand from registered or unregistered dealers within West Bengal
During return period

| Sl. No. | Name of the dealer from whom goods were purchased with full postal address | Registration certificate No., if any | Total purchase during the period (inclusive of tax) | Major group of commodity | No. of tax invoice, invoice bill, cash memo. received | Total tax involved |
|---------|--|--------------------------------------|---|--------------------------|---|--------------------|
| | | | | | | |
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PART II

Details of sales effected by dealer in excess of rupees fifty thousand to registered dealers within West Bengal during return period

| Sl. No. | Name of the registered dealer to whom goods were sold with full postal address | Registration certificate No. | Total sales during the period | Major group of commodity | No. of tax invoice issued | Total tax involved |
|---------|--|------------------------------|-------------------------------|--------------------------|---------------------------|--------------------|
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PART III

Details of sales effected by dealer in excess of rupees fifty thousand to unregistered dealers within West Bengal during return period

| Sl. No. | Name of the unregistered dealer to whom goods were sold with full postal address | Total sales during the period | Major group of commodity | No. of tax invoice issued | Total tax involved |
|---------|--|-------------------------------|--------------------------|---------------------------|--------------------|
| | | | | | |

PART IV

Aggregate amount of goods despatched outside State of West Bengal otherwise than by way of sale and aggregate amount of goods despatched within West Bengal otherwise than by way of sale

| | |
|---|-----|
| Amount of goods despatched outside the State of West Bengal otherwise than by way of sale | Rs. |
| Amount of goods despatched within West Bengal otherwise than by way of sale | Rs. |

ANNEXURE – D

Annexure to return to be filled in by a works contractor who is unable to ascertain the amount of deduction for labour, service and other like charges

| RETURN PERIOD | | | | | | | |
|---------------|----|----|----|----|----|----|----|
| From | DD | MM | YY | To | DD | MM | YY |
| | | | | | | | |

| REGISTRATION NUMBER | | | | | | | | | | | |
|---------------------|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | |

| | | | |
|--|--|--------------------|--|
| Name of the Dealer | | Trade name, if any | |
| Address of the principal place of business | | | |

| Sl. No. | Nature of works Contract [rule 30(2)] | Contractual Transfer Price (CTP) | % of deduction as given in rule 30(2) after deduction u/s 18(2)(a) **or/and 18(2)(c), if any | Taxable CTP | Tax payable on (5) | |
|---------|---------------------------------------|----------------------------------|--|-------------|--------------------|---------|
| | | | | | @ 4% | @ 12.5% |
| (1) | (2) | (3) | (4) | (5) | (6) | |
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Signature of the Dealer.....

Date

Status.....

* Where a dealer is able to ascertain the amount of deduction for labour, service and other like charges from his books of accounts working showing such calculation need to be shown in a separate sheet of paper and attached with this return.
 ** Strike out whichever is not applicable.

ANNEXURE – F

Annexure to return to be filled where input tax credit is to be reversed.

| RETURN PERIOD | | | | | | | | REGISTRATION NUMBER | | | | | | | | | | | |
|--|----|----|----|--------------------|----|----|----|---------------------|--|--|--|--|--|--|--|--|--|--|--|
| From | DD | MM | YY | To | DD | MM | YY | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| Name of the Dealer | | | | Trade name, if any | | | | | | | | | | | | | | | |
| Address of the principal place of business | | | | | | | | | | | | | | | | | | | |

Method adopted for Calculation of Reverse Credit (Indicate which method has been adopted) :

Please tick

| | | |
|--|--------------------------------|--|
| *Self-Accounting (i.e. ascertainable from the books of accounts) | Formula as given in rule 23(4) | |
|--|--------------------------------|--|

Calculation of Reverse Credit using formula as given in rule 23(4) :

| | | Stock Transfer I | Exempt Sale II | Goods lost, damaged, etc. III | Others IV | Total (I+II+III+IV) |
|---|--|---------------------|-------------------|----------------------------------|--------------|------------------------|
| 1. Reverse Credit (Rs.) | Starting from 1st day of the Accounting year to last day of the month when occasion of reverse credit arises | | | | | |
| 2. Input tax credit reversed in earlier periods | Tax period | | | | | |
| | Total | | | | | |
| 3. Reverse credit for the tax period (1 – 2) | | | | | | |

Signature of the Dealer.....

Date

Status.....

* For calculation of reverse credit as per the provision of sub-rule (4) of rule 23, monthwise working as per the table above is to be furnished. In case of self-accounting method, monthwise detail of working showing how the amount of reverse credit was arrived at is to be shown in a separate sheet of paper and attached within the return.