

**Uttar Pradesh Shasan**  
**Sansthaगत Vitta , Kar Evam Nibandhan Anubhag-2**

In pursuance of the provisions of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English translation of Government notification no. Ka.Ni.-2- 684/X1-9(295)/07-U.P.VAT Rules-08-order-( 114 )-2014  
Dated 27 June, 2014 :-

**NOTIFICATION**

No. Ka.Ni.-2- 684 /X1-9(295)/07-U.P.VAT Rules-08-order-( 114 )-2014  
Lucknow:: Dated :: 27 June, 2014

In exercise of the powers under section 79 of the Uttar Pradesh Value Added Tax Act , 2008 ( U.P. Act no. 5 of 2008 ) read with section 21 of the Uttar Pradesh General Clauses Act , 1904 ( U.P. Act no. 1 of 1904 ) , the Governor is pleased to make the following rules with a view to amending the Uttar Pradesh Value Added Tax Rules , 2008 .

The Governor , being satisfied that circumstances exist which render it necessary for him to take immediate action , is further pleased under the proviso to sub-section (3) of section 79 of the said Act to make the aforesaid rules without previous publication :-

**The Uttar Pradesh Value Added Tax (Fifth Amendment) Rules, 2014**

Short title and commencement	1.	<p>(1) These rules may be called the Uttar Pradesh Value Added Tax ( Fifth Amendment) Rules, 2014</p> <p>(2) They shall come into force with effect from the date of their publication in the Gazette.</p>	
Amendment of rule 2	2.	<p>In the Uttar Pradesh Value Added Tax Rules , 2008 hereinafter referred to as the said rules, in rule 2, in sub-rule(1),-</p> <p>(a) for the existing clause (c) set out in column-I below, clause as set out in Column-II shall be substituted, namely:-</p>	
		Column-I	Column-II
		Existing clause	Clause as hereby substituted
		<p>(c) <b>"Assessing Authority"</b> Shall include -</p> <p>(i) A Joint Commissioner (assessment) appointed and posted by the State Government in a corporate circle to perform the functions and exercise the powers of assessing authority;</p> <p>(ii) A Deputy Commissioner or an Assistant Commissioner appointed by the State Government</p>	<p>(c) <b>"Assessing Authority"</b> Shall include -</p> <p>(i) A Joint Commissioner appointed and posted by the State Government,-</p> <p>(a) in a corporate circle to perform the functions and exercise the powers of assessing authority;</p> <p><b>(b) in the audit wing of the department to undertake tax audit according to the provisions of the Act and</b></p>

		<p>and posted either by the State Government or by the Commissioner or a Commercial Taxes Officer appointed and posted by the Commissioner ;</p> <p>(a) in a circle to perform the functions and exercise the powers of an assessing authority in such circle ;</p> <p>(b) in any offices of the Department and empowered under rule 5 to exercise powers under sections 45, 48 and 49.</p>	<p><b>these rules.</b></p> <p>(ii) A Deputy Commissioner or an Assistant Commissioner appointed by the State Government and posted either by the State Government or by the Commissioner or a Commercial Taxes Officer appointed and posted by the Commissioner,-</p> <p>(a) in a circle to perform the functions and exercise the powers of an assessing authority in such circle ;</p> <p>(b) in any offices of the Department and empowered under rule 5 to exercise powers under sections 45, 48 and 49;</p> <p>(c) <b>in the audit wing of the department to undertake tax audit according to the provisions of the Act and these rules.</b></p>						
		<p>(b) for the existing clause (e) set out in Column-I below, the clause as set out in Column-II shall be substituted, namely:-</p> <table><tr><th>Column-I</th><th>Column-II</th></tr><tr><th>Existing clause</th><th>Clause as hereby substituted</th></tr><tr><td><p>(e) <b>"Accountant"</b> means a Chartered Accountant as defined in Chartered Accountants Act, 1949, or a member of an Association of Accountants recognized in this behalf by the Central Board of Revenue.</p></td><td><p>(e) <b>"Accountant"</b> means a Chartered Accountant as defined in Chartered Accountants Act, 1949, or a member of an Association of Accountants recognized in this behalf by the Central Board of Revenue <b>and includes a Company Secretary as defined in the Company Secretaries Act, 1980 and a Cost Accountant as defined in the Cost and Works Accountant Act, 1959.</b></p></td></tr></table>		Column-I	Column-II	Existing clause	Clause as hereby substituted	<p>(e) <b>"Accountant"</b> means a Chartered Accountant as defined in Chartered Accountants Act, 1949, or a member of an Association of Accountants recognized in this behalf by the Central Board of Revenue.</p>	<p>(e) <b>"Accountant"</b> means a Chartered Accountant as defined in Chartered Accountants Act, 1949, or a member of an Association of Accountants recognized in this behalf by the Central Board of Revenue <b>and includes a Company Secretary as defined in the Company Secretaries Act, 1980 and a Cost Accountant as defined in the Cost and Works Accountant Act, 1959.</b></p>
Column-I	Column-II								
Existing clause	Clause as hereby substituted								
<p>(e) <b>"Accountant"</b> means a Chartered Accountant as defined in Chartered Accountants Act, 1949, or a member of an Association of Accountants recognized in this behalf by the Central Board of Revenue.</p>	<p>(e) <b>"Accountant"</b> means a Chartered Accountant as defined in Chartered Accountants Act, 1949, or a member of an Association of Accountants recognized in this behalf by the Central Board of Revenue <b>and includes a Company Secretary as defined in the Company Secretaries Act, 1980 and a Cost Accountant as defined in the Cost and Works Accountant Act, 1959.</b></p>								
Amendment of rule 20	3	<p>In the said rules, in rule 20, in sub-rule(1) for the existing clause (c) set out in Column-I below, the clause as set out in Column-II shall be substituted , namely:-</p> <table><tr><th>Column-I</th><th>Column-II</th></tr><tr><th>Existing clause</th><th>Clause as hereby substituted</th></tr><tr><td><p>(c) in closing stock on the last day of each</p></td><td><p>(c) in closing stock on the last day of each assessment year alongwith <b>Annexures of</b></p></td></tr></table>		Column-I	Column-II	Existing clause	Clause as hereby substituted	<p>(c) in closing stock on the last day of each</p>	<p>(c) in closing stock on the last day of each assessment year alongwith <b>Annexures of</b></p>
Column-I	Column-II								
Existing clause	Clause as hereby substituted								
<p>(c) in closing stock on the last day of each</p>	<p>(c) in closing stock on the last day of each assessment year alongwith <b>Annexures of</b></p>								

		assessment year along with annual return of turnover and tax.	Consolidated Details of turnover and tax .
Amendment of rule 21	4	In the said rules, in rule 21, for existing sub-rule(2) set out in Column-I below, the sub-rule as set out in Column-II shall be substituted , namely:-	
		Column-I	Column-II
		Existing sub-rule	Sub-rule as hereby substituted
		<p>(2) In respect of goods which are-</p> <p>(a) consigned outside the State otherwise than as a result of a sale in the same form and condition in which those were purchased; or</p> <p>(b) used or consumed in manufacture or processing of any taxable goods or in packing of such goods and such manufactured or processed goods are consigned outside the State otherwise than as a result of a sale,</p> <p>credit of part amount of input tax obtained by using expression <math>\{(P \times R) / 100\}</math>, shall not be allowed:</p> <p>Where-</p> <p>(i) P is the purchase price of the goods consigned or used or consumed, as the case may be;</p> <p>(ii) R is rate of tax applicable to the commodity under the Act if it is less than 4 and in other cases is equal to 4.</p>	<p>(2) In respect of goods which are-</p> <p>(a) consigned outside the State otherwise than as a result of a sale in the same form and condition in which those were purchased; or</p> <p>(b) used or consumed in manufacture or processing of any taxable goods or in packing of such goods and such manufactured or processed goods are consigned outside the State otherwise than as a result of a sale,</p> <p>credit of part amount of input tax obtained by using expression <math>\{(P \times R) / 100\}</math>, shall not be allowed:</p> <p>Where-</p> <p>(i) P is the purchase price of the goods consigned or used or consumed, as the case may be;</p> <p>(ii) <b>R is rate provided under sub-section (1) of section 8 of the Central Sales Tax Act, 1956.</b></p>
Amendment of rule 22	5	In the said rules, in rule 22 for the existing sub-rule(3) set out in Column-I below, the sub-rule as set out in Column-II shall be substituted , namely:-	
		ColumnI	ColumnII
		Existing sub-rule	Sub-rule as hereby substituted
		<p>(3) Amount of reverse input tax credit, in respect of any quantity or measure of any goods which have been consigned by the trader outside the State otherwise than by reason of an inter- State sale, shall be computed using the expression:</p> <p><math>P \times R/100</math></p> <p>Where, in respect of quantity or measure of goods consigned outside the State,-</p> <p>(i) P is the purchase price,</p>	<p>(3) Amount of reverse input tax credit, in respect of any quantity or measure of any goods which have been consigned by the trader outside the State otherwise than by reason of an inter- State sale, shall be computed using the expression:</p> <p><math>P \times R/100</math></p> <p>Where, in respect of quantity or measure of goods consigned outside the State,-</p> <p>(i) P is the purchase price,</p>

		according to the tax invoice or purchase invoice in respect of which input tax credit has been claimed of full amount of input tax; and (ii) R is rate of tax applicable to the commodity under the Act if it is less than 4 and in other cases is equal to 4.	according to the tax invoice or purchase invoice in respect of which input tax credit has been claimed of full amount of input tax; and (ii) <b>R is rate provided under sub-section (1) of section 8 of the Central Sales Tax Act, 1956.</b>						
Amendment of rule 32	6	In the said rules, in rule 32, in sub-rule(2) for the existing clause (d) set out in Column-I below, the clause as set out in Column-II shall be substituted , namely:- <table><tr><th>Column-I</th><th>Column-II</th></tr><tr><th>Existing clause</th><th>Clause as hereby substituted</th></tr><tr><td>(d) Bank Passbook:</td><td>(d) <b>Bank Passbook embodying the photograph of the account holder being attested by the Branch Manager of the concerned Bank:</b></td></tr></table>		Column-I	Column-II	Existing clause	Clause as hereby substituted	(d) Bank Passbook:	(d) <b>Bank Passbook embodying the photograph of the account holder being attested by the Branch Manager of the concerned Bank:</b>
Column-I	Column-II								
Existing clause	Clause as hereby substituted								
(d) Bank Passbook:	(d) <b>Bank Passbook embodying the photograph of the account holder being attested by the Branch Manager of the concerned Bank:</b>								
Amendment of rule 32A	7	In the said rules, in rule 32-A,- (a) in sub-rule(2) for the existing clause (d) set out in Column-I below, the clause as set out in Column-II shall be substituted , namely:- <table><tr><th>Column-I</th><th>Column-II</th></tr><tr><th>Existing clause</th><th>Clause as hereby substituted</th></tr><tr><td>(d) Bank Passbook:</td><td>(d) <b>Bank Passbook embodying the photograph of the account holder being attested by the Branch Manager of the concerned Bank:</b></td></tr></table>		Column-I	Column-II	Existing clause	Clause as hereby substituted	(d) Bank Passbook:	(d) <b>Bank Passbook embodying the photograph of the account holder being attested by the Branch Manager of the concerned Bank:</b>
Column-I	Column-II								
Existing clause	Clause as hereby substituted								
(d) Bank Passbook:	(d) <b>Bank Passbook embodying the photograph of the account holder being attested by the Branch Manager of the concerned Bank:</b>								
		(b) for the existing sub-rules (12), set out in Column-I below, the sub-rule as set out in Column-II shall be substituted, namely:- <table><tr><th>Column-I</th><th>Column-II</th></tr><tr><th>Existing sub-rule</th><th>Sub-rule as hereby substituted</th></tr><tr><td>(12) The commissioner may from time to time issue instructions with regard to the procedure to be followed in respect of disposal of application under this rule and other matters related to registration of casual dealer.</td><td>(12) The Commissioner may , from time to time <b>determine the modus operandi for filing an application on line</b> and issue instructions with regard to the procedure to be followed in respect of disposal of application under this rule and other matters related to registration of casual dealer.</td></tr></table>		Column-I	Column-II	Existing sub-rule	Sub-rule as hereby substituted	(12) The commissioner may from time to time issue instructions with regard to the procedure to be followed in respect of disposal of application under this rule and other matters related to registration of casual dealer.	(12) The Commissioner may , from time to time <b>determine the modus operandi for filing an application on line</b> and issue instructions with regard to the procedure to be followed in respect of disposal of application under this rule and other matters related to registration of casual dealer.
Column-I	Column-II								
Existing sub-rule	Sub-rule as hereby substituted								
(12) The commissioner may from time to time issue instructions with regard to the procedure to be followed in respect of disposal of application under this rule and other matters related to registration of casual dealer.	(12) The Commissioner may , from time to time <b>determine the modus operandi for filing an application on line</b> and issue instructions with regard to the procedure to be followed in respect of disposal of application under this rule and other matters related to registration of casual dealer.								
Amendment of rule 37	8	In the said rules, in rule 37 for the existing sub-rule(2) set out in Column-I below the sub-rule as set out in Column-II shall be							



		substituted , namely:-	
		Column-I	Column-II
		Existing sub-rule	Sub-rule as hereby substituted
		(2) Notwithstanding anything containing in sub-rule (1) the dealer may, at his option, furnish security or additional security referred to in sub-section (1) of section 19, in any one of the following forms: (a) By depositing amount in cash; or (b) By furnishing bank guarantee from a scheduled bank; or (c) By pledging fix deposit certificate; or (d) By pledging National Saving Certificates or any other saving certificates issued by Indian Postal Services.	(2)Notwithstanding anything containing in sub-rule (1) the dealer may, at his option, furnish security or additional security referred to in sub-section (1) of section 19, in any one of the following forms: (a) By depositing amount in cash; or (b) By furnishing bank guarantee from a scheduled bank; or (c) By pledging fix deposit certificate; or (d) By pledging National Saving Certificates or any other saving certificates issued by Indian Postal Services. <b>(2-A) The Commissioner may from time to time envisage any other mode of security as he deems fit for the purpose of this rule .</b>
Amendment of rule 42	9	In the said rules, in rule 42 for the existing sub-rule(1) set out in Column-I below , the sub-rule as set out in Column-II shall be substituted , namely:-	
		Column-I	Column-II
		Existing sub-rule	Sub-rule as hereby substituted
		(1) Audit report referred to in sub-section (17) of section 21 shall be submitted by the dealer referred to in that sub-section to his assessing authority in Form XXIII along with the annual return of turnover and tax referred to in sub-section (7) of section 24.	(1)Audit report referred to in sub-section (17) of section 21 shall be submitted by the dealer referred to in that sub-section to his assessing authority in Form XXIII along with the <b>Annexures of Consolidated Details</b> of turnover and tax referred to in sub-section (7) of section 24 .
Amendment of rule 45	10	In the said rules, in rule 45,- (a) for the existing sub-rule(7) set out in Column-I below , the sub-rule as set out in Column-II shall be substituted , namely:-	
		Column-I	Column-II

Existing sub-rule	Sub-rule as hereby substituted
<p>(7) Every dealer liable to pay tax shall, on or before October 31, submit to the assessing authority in addition to return of tax period filed under sub-rule (2) or sub-rule (10) an annual return of his turnover and tax,-</p> <p>(a) in Form XXVI A in case of dealer exclusively dealing sale and purchase within the State</p> <p>(b) in form XXVI B in case of dealer executing works contract</p> <p>(c) in form XXVI in cases other than (a) and (b) above, for the preceding assessment year along with copies marked "Original" of all forms of declaration or certificates, on the basis of which exemption or concession from tax is claimed or which determine the nature of a transaction and annexure as described in the relevant form:</p> <p>Provided that the annual return for the assessment year 2007-2008 may be submitted till March 31, 2009 :</p> <p>Provided further that the assessing authority may, for adequate reasons to be recorded in writing, extend the time for filing such return up to a period of ninety days beyond the period prescribed under this sub rule:</p> <p>Provided further that the Commissioner or the State Government may, for adequate reasons to be recorded in writing, by an</p>	<p>(7) Every dealer liable to pay tax shall, alongwith the last return of the financial year but not beyond 31<sup>st</sup> October of the subsequent assessment year, submit to the assessing authority the Annexures of Consolidated Details of his turnover and tax,-</p> <p>(a) in <b>Form LII</b> in case of a dealer other than a dealer referred to in clauses(b) and (c) below</p> <p>(b) in <b>Form LII-A</b> in case of a dealer exclusively dealing sale and purchase within the State;</p> <p>(c) in <b>Form LII-B</b> in case of a dealer executing works contract or transfer of right to use any goods or both, as the case may be; for the preceding assessment year alongwith copies marked "Original" of all forms of declaration or certificates , on the basis of which exemption or reduction in the rate of tax is claimed or which determine the nature of a transaction and annexure as described in the relevant form:</p> <p>Provided that the assessing authority may , for adequate reasons to be recorded in writing , extend the time for filing such Annexures of Consolidated Details upto a period of ninety days beyond the period prescribed under this sub-rule:</p> <p>Provided further that the Commissioner or the State Government may, for adequate reasons to be recorded in writing, by an order in general</p>

		order in general, extend the time for filing the annual return beyond the period prescribed under this sub rule.	, extend the time for filing the Annexures of Consolidated Details beyond the period prescribed under this sub-rule .
		(b) in sub-rule(10) for the existing clause (a) set out in Column-I below , the clause as set out in Column-II shall be substituted , namely:-	
		Column-I	Column-II
		Existing clause	Clause as hereby substituted
		(a)Every dealer to whom first proviso to sub section (1) of section 6 applies, shall before expiry of period of 20 days after the end of the quarter, deposit tax in the prescribed manner and shall submit the treasury challan to the assessing authority and shall submit only annual return as prescribed under sub-rule (7).	(a) Every dealer to whom first proviso to sub-section (1) of section 6 applies, shall before expiry of period of 20 days after the end of the quarter , deposit tax in the prescribed manner and shall submit the treasury challan to the assessing authority and shall submit only <b>Annexures of Consolidated Details under sub-rule(7);</b>
Amendment of rule 50	11	In the said rules, in rule 50 for the existing sub-rule(2) set out in Column-I below , the sub-rule as set out in Column-II shall be substituted , namely:-	
		Column-I	Column-II
		Existing sub-rule	Sub-rule as hereby substituted
		(2) Where any amount is to be refunded to a dealer or a person (hereinafter in this rule referred to as recipient), he will have to give name and address of local branch of any Bank authorized to accept the tax, fee, penalty or any amount payable under the Act and his Bank account number in such local branch of the Bank to the assessing authority within a period of 10 days from date on which refund becomes due:  Provided that where the recipient has already	(2) Where any amount is to be refunded to a dealer or a person (hereinafter in this rule referred to as recipient), he will have to give name and address of local branch or <b>C.B.S. (Core Banking System)</b> branch of any Bank authorized to accept the tax, fee, penalty or any amount payable under the Act and his Bank account number in such local branch of the Bank to the assessing authority within a period of 10 days from date on which refund becomes due:  Provided that where the recipient has already given his

		given name and address of local branch of a Bank and his Bank account number in such local branch of the Bank to the assessing authority, it shall not be necessary to give such details again.	bank account number, name and address of local branch or C.B.S. branch of a Bank to the assessing authority, it shall not be necessary to give such details again.
Amendment of rule 62	12	In the said rules, in rule 62, in sub-rule(4) for the existing clause (b) set out in Column-I below, the clause as set out in Column-II shall be substituted, namely:-	
		Column-I	Column-II
		Existing clause	Clause as hereby substituted
		(b) by the Tribunal, unless it decides to dismiss it under sub-section (4) of section 57.	(b) by the Tribunal, unless it decides to dismiss it under sub-section (7) of section 57.
Omission of certain Forms	13	<b>Form numbers XXVI, XXVI-A and XXVI-B shall be omitted.</b>	
Insertion of new Forms	14	<b>After form LI the following Forms shall be inserted, namely;-</b>	

**FORM-LII**

DEPARTMENT OF COMMERCIAL TAXES ,GOVERNMENT OF UTTAR PRADESH

( See sub-rule(7) of Rule 45 of U.P. VAT Rules , 2008 )

## Annexures of Consolidated Details

[illegible]

### Annexure-1

Annual Details of declaration or certificate 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	XXI							
ii	XXXI							
iii	XXXVIII							
iv	C							
v	F							
vi	H							
vii	EI							
viii	EII							
ix	D							
x	I							
xi	J							
Xii	Any other Form							

Note: - Annex the detailed of Form

**Note: - Annex the detailed of Forms in Annexures (a) , (b) , (c) , (d) and (e) whichever applicable .**



[illegible][illegible]

E-	Purchases/value of goods received from outside State against Forms of declaration / certificates
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\* The information in Annexure A-I will be given in proforma prescribed alongwith form XXIV.

Note :-

1. Reason to be given if the details of purchases given here differ from those given in monthly and quarterly return
2. Details of purchases against Form- C/ Form -H/ Form-I to be enclosed.
3. Details of receipts against Form- F to be enclosed.

[illegible]

[illegible]

**Note :- Reason to be given if the details of sales given here differ from those given in monthly and quarterly return**

\* The information in Annexure B-1 will be given in proforma prescribed alongwith Form XXIV.

**ANNEXURE - 4**

**Consolidated Computation of tax on purchase**

Sl.No.	Rate of tax	Commodity	Turnover of Purchase	Tax
	<b>Vat Goods</b>			
i.	1%			
ii.	4%			
iii.	12.5%			
	<b>Additional Tax</b>			
iv.	1%			
v.	1.5%			
vi.	Specify if any other rate is applicable			
	<b>Total :</b>			
	<b>Non Vat Goods</b>			
vii.				
viii.				
ix.				
x.				
xi.				
	<b>Total :</b>			
	<b>Grand Total :</b>			



**ANNEXURE – 5**

**Consolidated Computation of tax on sale (U.P.)**

Sl.No.	Rate of tax	Commodity	Sale amount	Tax
	<b>Vat Goods</b>			
i.	1%			
ii.	4%			
iii.	12.5%			
	<b>Additional tax</b>			
iv.	1%			
v.	1.5%			
vi.	Specify if any other rate is applicable			
	<b>Total :</b>			
	<b>Non Vat Goods</b>			
vii.				
viii.				
ix.				
x.				
xi.				
	<b>Total :</b>			
	<b>[Vat and Non Vat] Grand Total :</b>			

**Consolidated Computation of tax on sale (Central)**

S.No	Description	Rate of Tax	Sale Amount	Tax
1	Central Sales covered by Form C			
2	Central Sales not covered by Form C 1... 2... 3... 4...	...		
3	Other Taxable Central Sales 1... 2... 3... 4...			

Note- 1. List and copies of Form XXI received.

2. List and copies of Form-D or any other Form or Certificate on the basis of which exemption or reduction of tax has been claimed.

## **Annexure 6**

### **STOCK DETAILS**

S.No	Commodity	Opening Stock In Rs.	Closing Stock In Rs.
1			
2			
3			
4			
5			
6			
7			

Note—1 The stock details of Goods purchased from U.P. and Ex U.P. are to be disclosed separately.

2-Only cumulative details of commodities as per the rate of tax applicable and exempted goods are to be mentioned .

3- The Manufacturers are to disclose the stock details of Raw Material, Consumable stores etc. and Finished Goods separately.

## **ANNEXURE – 7**

### **Consolidated Details of ITC**

S.N.	Particular	Amount
i-	ITC brought forward from the previous assessment year	
ii-	ITC earned during the assessment year	
	(a)- Amount of Total ITC	
	(i) ITC on capital goods as per Rule-24(a)	
	(ii) ITC on goods other than capital goods	
	(b) Amount of RITC	
	(c) Amount of Net ITC ( a-b)	
iii-	Gross admissible ITC (i+ii)	
iv-	ITC adjusted against tax payable under CST Act for the current year	
v-	ITC adjusted against tax payable under UPVAT Act for the current year	
vi-	ITC adjusted against dues in UPTT Act	
vii-	ITC adjusted against any other dues	
viii-	ITC refunded under section 41 if any	
ix-	ITC refunded under section 15 (other than that of section 41)	
x-	Total (iv+v+vi+vii+viii+ix)	
xi-	ITC in balance (iii- x)	
xii-	ITC carried forward for the next year	

S.N.	Month	Amount	TC no.	Date	Name of the Bank	Name and address of the Branch
1	2	3	4	5	6	7
1-	April					
2-	May					
3-	June					
4-	July					
5-	Aug					
6-	Sept					
7-	Octo					
8-	Nov					
9-	Dec					
10-	Jan					
11-	Feb					
12-	Mar					
	Total					

[illegible][illegible]

**Consolidated carried forward Details**

1	Amount of Tax deposits in excess to admissible tax liability during the financial year	
2	Amount of Total ITC carried forward to the next financial year	
3	Amount of ITC to be claimed in respect of Capital Goods purchased upto this financial year and to be claimed in succeeding years as per Rule 24(a)	

**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 the above annexures 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- These Details 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 table is not sufficient the relevant information may be submitted in same format on separate sheet.

**Annexure-(a) : Details of U.P. Form -38/D/E /F used during the financial year whichever is applicable**

Sl.No.	Name of the Seller / Sender	No. of Form-38 / Form-D/E /F	Invoice no./ Bill no. / Challan no. & Date	Name of the Commodity	Value of goods
1	2	3	4	5	6

**Annexure-(b) : Details of Central Forms-C/F/H/ I used during the financial year whichever is applicable**

Sl.No.	Name of the Seller / Sender	No. of Form-C / Form-F / Form-H / Form-I	Invoice no./ Bill no. / Challan no. & Date	Name of the Commodity	Value of goods
1	2	3	4	5	6



**Annexure-(c) : Details of U.P. Form -XXI & Central Form – E-I and E-II etc. and Form-J used whichever is applicable**

Sl.No.	Name of the Purchaser	TIN of Purchaser as the case may be	No. of Form-XXI	No. of Form-E-I, E-II etc & Form-J	Bill No. / Challan no. & Date	Name of the Commodity	Value of goods
1	2	3	4	5	6	7	8

**Annexure-(d) : Details of Certificate Form XXXI used in the Assessment Year**

Sl.No.	Certificate From XXXI No.	Name and address of the contractor	TIN of the contractor	Gross Amount Paid	TDS deducted	TDS Deposited	Date of deposit in bank/treasury
1	2	3	4	5	6	7	8

**Annexure –(e): Details of O.C. Stamp used :**

Sl.No.	Name of the Purchaser	TIN of Purchaser	O.C. Stamp No.	Corresponding no. of form used if any	Bill No. / Challan no. & Date	Name of the Commodity	Value of goods
1	2	3	4	5	6	7	8

**FORM-LII-A**

**Annexure 3**

**STOCK DETAILS**

S.No	Commodity	Opening Stock In Rs.	Closing Stock In Rs.
1			
2			
3			
4			

Note—Only cumulative details of commodities as per the rate of tax applicable and exempted goods are to be mention

**Annexure-4**

**Consolidated Computation of tax payable on purchase from person other than registered dealer**

S.N.	Name of commodity	Purchase turnover	rate of tax	amount of tax
i-				
i-				
iii-				
iv-				
v-				
	<b>Total</b>			

**Annexure-5**

**Consolidated Computation of Taxable sale and tax payable on sale**

S.N.	Name of commodity	Turnover of sales of Non-vat goods	Turn over of sales of Vat goods	rate of tax	amount of tax
i-					
ii-					
iii-					
iv-					
v-					
vi-					
etc.					
	<b>Total</b>				

**Annexure-6**

**Consolidated Details of ITC**

S.N.	Particular	Amount
i-	ITC brought forward	
ii-	ITC earned during assessment year	<div>a- Amount of Total ITC</div> <div>b- Amount of RITC</div> <div>c- Amount of Net ITC Earned (a-b)</div>
iii-	Gross Admissible ITC (i + ii)	
iv-	ITC adjusted against tax payable in UPVAT for current year	
v-	ITC adjusted against dues in UPTT	
vi-	ITC adjusted against any other dues	
vii-	ITC refunded under section 15 (other than section 41)	
viii-	Total (iv+ v + vi + vii)	
ix-	ITC in balance (iii-viii)	
x-	ITC carried forward for next year	



**Annexure-7**

**A-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					

**B- Detail of adjustments in Form XXXIII-A**

S.N.	Month in which adjusted	Amount	Year from which adjusted
i-			
ii-			
iii-			
iv-			

**C- Total Tax Paid During the Year**

serial no.	Deposit in Treasury/bank	Deposit by adjustment	Total (2+3)
1	2	3	4

Annexure—8

Computation Of Net Tax Payable

Tax payable	ITC adjusted	net payable	Tax deposited /adjusted	Demand/Refund
2	3	4	5	6

**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- These Details 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 table is not sufficient the relevant information may be submitted in same format on separate sheet.

**FORM-LII-B**

**Annexure-3**  
**Computation of tax on the annual turnover of Purchase :**

S.N.	Name of commodity	Turnover of Purchase	rate of tax	amount of tax
i-				
ii-				
iii-				
iv-				
v-				
vi-				
			Total	

**Annexure-4**

Computation of annual 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)	
3-	Taxable turnover = 1-iv	

**Annexure-5**

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			

**Annexure-6**

Computation of tax in case of transfer of right to use of any goods under C.S.T. Act, 1956

S.N.	Name of commodity	Taxable turn over	Rate of tax	Amount of tax
i-				
ii-				
iii-				
iv-				
etc	Total			

### Annexure-7

#### Computation of annual 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.	
xi-	Amount paid to sub-contractor for the execution of work contract on furnishing certificate obtained from the assessing authority of sub-contractor certifying that – (i) the sub-contractor is registered dealer under the Act . (ii) the sub-contractor has disclosed turnover in the relevant return of the tax period and has paid tax according to the provisions of the Act .	
3-	total ( i to xi of 2)	
4-	Net Taxable 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

### Annexure-8

#### 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			

### Annexure-9

Computation of Tax on the turnover of sale in works contract 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			

### Annexure-10

Total tax payable for the year :

S.N.	Particulars	Amount
i	Tax on the turn over of purchase	
ii	Tax on the turnover of transfer of property in goods in the execution of the works contracts in U.P.	
iii	Tax on turnover of transfer of right to use any goods in U.P.	
iv	Tax on Any other sale in U.P.	
v	Tax on the turnover transfer of property in goods in the execution of the works contracts as a result of inter-State sale under CST Act.	
vi	Tax on turnover of transfer of right to use any goods as a result of inter-State sale under CST Act,1956	
vii	Tax on Any other central sale	
	Amount of tax deducted at source from sub contractor	
	Amount of composition money	
	Total	

### Annexure-11

Details of 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-							

### Annexure-12

Details of ITC

S.N.	Particular	Amount
i-	ITC brought forward from last year	
ii-	ITC earned during assessment year	a-Amount of total ITC
		b-Amount of RITC
		c-Amount of Net ITC earned (a-b)
iii-	Gross admissible ITC (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	

### Details of deposit by TDS certificate Annexure-13

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

### Annexure-14

#### 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

### Details of deposit along with return of tax period in Treasury/bank Annexure-15

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					

**Annexure-16****Total amount of deposit**

S.N.	Particulars	amount
1	2	3
1-	Direct deposit in Bank or Treasury	
2-	TDS Certificate (XXXI)	
3-	By adjustment of refund	
	Total	

**Annexure-17****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					

**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



**Annexure (a)****Details of Certificate Form XXXI used**

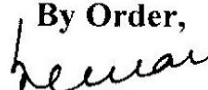
Sl.No.	Certificate From XXXI No.	Name and address of Sub-contractor	TIN of Sub-contractor	Gross Amount Paid	TDS deducted	TDS Deposited	Date of deposit in bank/treasury
1	2	3	4	5	6	7	8

**Annexure (b)****Details of Form-XXXVIII**

Sl.No.	Name of the Seller / Sender	No. of Form-38	Invoice no./ Bill no. / Challan no. & Date	Name of the Commodity	Value of goods
1	2	3	4	5	6

**Annexure (c)****Details of Form C / F whichever applicable**

Sl.No.	Name of the Seller / Sender	No. of Form-C / Form-F	Invoice no./ Bill no. / Challan no. & Date	Name of the Commodity	Value of goods
1	2	3	4	5	6

By Order,  
  
 (Biresh Kumar)  
 Pramukh Sachiv.