Uttar Pradesh Shasan Sansthagat 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 notificationno.Ka.Ni.-2- 684/X1-9(295)/07-U.P.VATRules-08-order-())-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.	(1) These rules may be c Tax (Fifth Amendmen	called the Uttar Pradesh Value Added nt) Rules, 2014
		(2) They shall come into a publication in the Gaze	force with effect from the date of their ette.
Amendment of rule 2	2.	In the Uttar Pradesh Value referred to as the said rules, in	Added Tax Rules , 2008 hereinafter
Tuic 2		referred to as the said fales, in	Tuic 2, in sub-ruic(1),-
		(a) for the existing clause (c)	set out in column-I below, clause as set
		out in Column-II shall be subs	stituted, namely:-
		Column-I	Column-II
		Existing clause	Clause as hereby substituted
		(c) "Assessing Authority"	(c) "Assessing Authority" Shall
		Shall include -	include -
		(i) A Joint Commissioner	(i) A Joint Commissioner
		(assessment) appointed	appointed and posted by the
		and posted by the State	State Government,-
		Government in a	(a)in a corporate circle to
		corporate circle to	perform the functions and
		perform the functions	exercise the powers of
		and exercise the powers	assessing authority;
		of assessing authority;	(b) in the audit wing of the
		(ii) A Deputy Commissioner	Control of the contro
		or an Assistant	tax audit according to the
		Commissioner appointed	provisions of the Act and
		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;

- (a) in a circle to perform the functions and exercise the powers of an assessing authority in such circle;
- (b) in any offices of the Department and empowered under rule 5 to exercise powers under sections 45, 48 and 49.

these rules.

- (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,-
 - (a) in a circle to perform the functions and exercise the powers of an assessing authority in such circle;
 - (b) in any offices of the Department and empowered under rule 5 to exercise powers under sections 45, 48 and 49;
 - (c) in the audit wing of the department to undertake tax audit according to the provisions of the Act and these rules.

(b) for the existing clause (e) 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 (e) "Accountant" means a (e) "Accountant" means a Chartered Chartered Accountant as Accountant defined defined in Chartered Chartered Accountants Accountants Act, 1949, or 1949, or a member of an member of an Association of Accountants Association recognized in this behalf by the Accountants recognized in Central Board of Revenue and this behalf by the Central includes a Company Secretary Board of Revenue. as defined in the Company Secretaries Act, 1980 and a Cost Accountant as defined in the Cost and Works Accountant Act, 1959. 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:-

Amendment of 3 rule 20

Column-I	Column-II
Existing clause	Clause as hereby substituted
(c) in closing stock on the last day of each	(c) in closing stock on the last day of each assessment year alongwith Annexures of

		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, f Column-I below, the sub-rule a substituted, namely:-	for existing sub-rule(2) set out in as set out in Column-II shall be
		Column-I	Column-II
		Existing sub-rule	Sub-rule as hereby substituted
		(2) In respect of goods which are- (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 (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, credit of part amount of input tax obtained by using expression {(P x R) / 100}, shall not be allowed:	(2) In respect of goods which are- (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
		Where- (i) P is the purchase price of the goods consigned or used or consumed, as the case may be; (ii) R is rate of tax applicable to the commodity under the Act if it is less than 4 and in	Where- (i) P is the purchase price of the goods consigned or used or consumed, as the case may be; (ii) R is rate provided under sub-section (1) of section 8 of the Central Sales Tax
Amendment of	5	other cases is equal to 4.	Act, 1956.
rule 22	J	Column-I below, the sub-rule as substituted, namely:-	the existing sub-rule(3) set out in s set out in Column-II shall be
		ColumnI	ColumnII
		Existing sub-rule (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 x R/100 Where, in respect of quantity or measure of goods consigned outside the State, (i) P is the purchase price,	Sub-rule as hereby substituted (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 x R/100 Where, in respect of quantity or measure of goods consigned outside the State, (i) P is the purchase price,

1			
		according to the tax invo	ice according to the tax invoice
		or purchase invoice	in or purchase invoice in
		respect of which input t	respect of which input tax
		credit has been claimed	of credit has been claimed of
		full amount of input tax; a	
		(ii) R is rate of tax applicat	ole and
		to the commodity under t	the (ii) R is rate provided under
		Act if it is less than 4 and	in sub-section (1) of section 8
		other cases is equal to 4.	of the Central Sales Tax
	8	other cases is equal to 4.	10 March 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Amendment of	6	In the said rules in rule 22 in	Act, 1956.
rule 32	0	act out in Column I halam d	sub-rule(2) for the existing clause (d)
Tale 52		set out in Column-1 below, the c	clause as set out in Column-II shall be
		substituted, namely:-	
		Column-I	Column-II
		Existing clause	Clause as hereby substituted
		(d) Bank Passbook:	
		(a) Bank I assbook.	78
			the photograph of the
			account holder being
1			attested by the Branch
			Manager of the concerned
			Bank:
Amendment of	7	In the said rules, in rule 32-A,-	1
many myseror manuful market may 1919-19	7		ting alongo (d) and and in Calana
rule 32A		below the elever or cat	ting clause (d) set out in Column-I
		below, the clause as set of	out in Column-II shall be substituted,
		namely:-	
		Column-I	Column-II
0		Existing clause	Clause as hereby substituted
	ļ	(d) Bank Passbook:	(d) Bank Passbook embodying
3	ĺ		
			7 · · · · · · · · · · · · · · · · · · ·
	İ		
	1		account holder being
			attested by the Branch
1			
			attested by the Branch Manager of the concerned Bank:
		(b) for the existing sub-rules (attested by the Branch Manager of the concerned Bank:
		(b) for the existing sub-rules (sub-rule as set out in Column-II s	attested by the Branch Manager of the concerned Bank: 12), set out in Column-I below, the
		sub-rule as set out in Column-II s	attested by the Branch Manager of the concerned Bank: 12), set out in Column-I below, the shall be substituted, namely:-
		Sub-rule as set out in Column-II s Column-I	attested by the Branch Manager of the concerned Bank: 12), set out in Column-I below, the shall be substituted, namely:- Column-II
		Column-II s Column-I Existing sub-rule	attested by the Branch Manager of the concerned Bank: 12), set out in Column-I below, the shall be substituted, namely:- Column-II Sub-rule as hereby substituted
		Column-II s Column-I Existing sub-rule (12) The commissioner may	attested by the Branch Manager of the concerned Bank: 12), set out in Column-I below, the shall be substituted, namely:- Column-II
		Column-II s Column-I Existing sub-rule (12) The commissioner may from time to time issue	attested by the Branch Manager of the concerned Bank: 12), set out in Column-I below, the shall be substituted, namely:- Column-II Sub-rule as hereby substituted (12) The Commissioner may, from
		Column-II s Column-I Existing sub-rule (12) The commissioner may from time to time issue	attested by the Branch Manager of the concerned Bank: 12), set out in Column-I below, the shall be substituted, namely:- Column-II Sub-rule as hereby substituted (12) The Commissioner may, from time to time determine the
		Column-II s Column-I Existing sub-rule (12) The commissioner may from time to time issue instructions with regard to	attested by the Branch Manager of the concerned Bank: 12), set out in Column-I below, the shall be substituted, namely:- Column-II Sub-rule as hereby substituted (12) The Commissioner may, from time to time determine the modus operandi for filing
		Column-II s Column-I Existing sub-rule (12) The commissioner may from time to time issue instructions with regard to the procedure to be	attested by the Branch Manager of the concerned Bank: 12), set out in Column-I below, the shall be substituted, namely:- Column-II Sub-rule as hereby substituted (12) The Commissioner may, from time to time determine the modus operandi for filing an application on line and
		Column-II s Column-I Existing sub-rule (12) The commissioner may from time to time issue instructions with regard to the procedure to be followed in respect of	attested by the Branch Manager of the concerned Bank: 12), set out in Column-I below, the shall be substituted, namely:- Column-II Sub-rule as hereby substituted (12) The Commissioner may, from time to time determine the modus operandi for filing an application on line and issue instructions with
		Column-II s Column-I Existing sub-rule (12) The commissioner may from time to time issue instructions with regard to the procedure to be followed in respect of disposal of application	attested by the Branch Manager of the concerned Bank: 12), set out in Column-I below, the shall be substituted, namely:- Column-II Sub-rule as hereby substituted (12) The Commissioner may, from time to time determine the modus operandi for filing an application on line and issue instructions with regard to the procedure to be
		Column-II s Column-I Existing sub-rule (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	attested by the Branch Manager of the concerned Bank: 12), set out in Column-I below, the shall be substituted, namely:- Column-II Sub-rule as hereby substituted (12) The Commissioner may, from time to time determine the modus operandi for filing an application on line and issue instructions with regard to the procedure to be followed in respect of
		Column-II s Column-I Existing sub-rule (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	attested by the Branch Manager of the concerned Bank: 12), set out in Column-I below, the shall be substituted, namely:- Column-II Sub-rule as hereby substituted (12) The Commissioner may, from time to time determine the modus operandi for filing an application on line and issue instructions with regard to the procedure to be
		Column-II s Column-I Existing sub-rule (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	attested by the Branch Manager of the concerned Bank: 12), set out in Column-I below, the shall be substituted, namely:- Column-II Sub-rule as hereby substituted (12) The Commissioner may, from time to time determine the modus operandi for filing an application on line and issue instructions with regard to the procedure to be followed in respect of
		Column-II s Column-I Existing sub-rule (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	attested by the Branch Manager of the concerned Bank: 12), set out in Column-I below, the shall be substituted, namely:- Column-II Sub-rule as hereby substituted (12) The Commissioner may, from time to time determine the modus operandi for filing an application on line and issue instructions with regard to the procedure to be followed in respect of disposal of application under this rule and other
		Column-II s Column-I Existing sub-rule (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	attested by the Branch Manager of the concerned Bank: 12), set out in Column-I below, the shall be substituted, namely:- Column-II Sub-rule as hereby substituted (12) The Commissioner may, from time to time determine the modus operandi for filing an application on line 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
Amendment of	8	Column-II s Column-I Existing sub-rule (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.	attested by the Branch Manager of the concerned Bank: 12), set out in Column-I below, the shall be substituted, namely:- Column-II Sub-rule as hereby substituted (12) The Commissioner may, from time to time determine the modus operandi for filing an application on line 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	Column-II s Column-I Existing sub-rule (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. In the said rules, in rule 37 for	attested by the Branch Manager of the concerned Bank: 12), set out in Column-I below, the shall be substituted, namely:- Column-II Sub-rule as hereby substituted (12) The Commissioner may, from time to time determine the modus operandi for filing an application on line 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

1		substituted, namely:-	
		Column-I	Column-II
		Existing sub-rule	Sub-rule as hereby substituted
		(2) Notwithstanding anything	(2)Notwithstanding anything
		containing in sub-rule (1)	containing in sub-rule (1) the
		the dealer may, at his	dealer may, at his option,
	1	option, furnish security or	furnish security or additional
		additional security referred	security referred to in sub-
		to in sub-section (1) of	section (1) of section 19, in any
		section 19, in any one of	one of the following forms:
		the following forms:	(a) By depositing amount in
6		(a) By depositing amount	cash; or
		in cash; or	and the second s
		(b) By furnishing bank	
		guarantee from a	guarantee from a scheduled bank; or
		scheduled bank; or	
		(c) By pledging fix	(c) By pledging fix deposit certificate; or
		deposit certificate; or	(d) By pledging National
		(d) By pledging National	Saving Certificates or any
		Saving Certificates or	other saving certificates
		any other saving	issued by Indian Postal
		certificates issued by	Services.
		Indian Postal Services.	(2-A) The Commissioner may
		indian i osiai odi iloss.	from time to time envisage
			any other mode of security
			as he deems fit for the
			purpose of this rule.
			purpose of this rate.
Amendment of	9	In the said miles in mile 42 for	d :- (1)
rule 42	9		the existing sub-rule(1) set out in
Tule 42		substituted, namely:-	e as set out in Column-II shall be
			Column-II
		Column-I	I OHITTO-H
		Exciption on the male	and the second s
		Existing sub-rule	Sub-rule as hereby substituted
		(1) Audit report referred to in	Sub-rule as hereby substituted (1)Audit report referred to in sub-
		(1) Audit report referred to in sub-section (17) of section	Sub-rule as hereby substituted (1)Audit report referred to in sub- section (17) of section 21 shall
		(1) Audit report referred to in sub-section (17) of section 21 shall be submitted by	Sub-rule as hereby substituted (1)Audit report referred to in sub- section (17) of section 21 shall be submitted by the dealer
		(1) Audit report referred to in sub-section (17) of section 21 shall be submitted by the dealer referred to in	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
		(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	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
		(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	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
		(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	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 Annexures of Consolidated
		(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	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 Annexures of Consolidated Details of turnover and tax
		(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	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 Annexures of Consolidated Details of turnover and tax referred to in sub-section (7) of
		(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	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 Annexures of Consolidated Details of turnover and tax
		(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	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 Annexures of Consolidated Details of turnover and tax referred to in sub-section (7) of

Amendment of rule 45

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

- (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 subrule (10) an annual return of
 - (a) in Form XXVI A in case of dealer exclusively dealing sale and purchase within the State

his turnover and tax.-

- (b) in form XXVI B in case of dealer executing works contract
- (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 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:

Provided that the annual return for the assessment year 2007-2008 may be submitted till March 31, 2009:

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:

Provided further that the Commissioner or the State Government may, for adequate reasons to be recorded in writing, by an

Sub-rule as hereby substituted

- (7) Every dealer liable to pay tax shall, alongwith the last return of the financial year but not beyond 31st October of the subsequent assessment year, submit to the assessing authority the Annexures of Consolidated Details of his turnover and tax,-
 - (a) in Form LII in case of a dealer other than a dealer referred to in clauses(b) and (c) below
 - (b) in Form LII-A in case of a dealer exclusively dealing sale and purchase within the State;
 - (c) in Form LII-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:

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:

Provided further that the Commissioner or the State Government may, for adequate reasons to be recorded in writing, by an order in general

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

		given name and address of local branch of a Bank account number in such local branch of the Bank to the assessing authority, it shall not be necessary to give such details again.	C.B.S. branch of a Bank to the assessing authority, it shall not be necessary to give such details again.
Amendment of rule62	12	In the said rules, in rule 62, in s set out in Column-I below, the substituted, namely:-	ub-rule(4) for the existing clause (b) clause as set out in Column-II shall be
		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		A and XXVI-B shall be omitted.
Insertion of new Forms	14	After form LI the following Fo	orms shall be inserted, namely;-

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

1-	Assessment Year			- (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)						. 1				1)			
2-	Assessment Period begins from			James	0	N _a 's	157	4;	W.	Endin	g on	and the second	W.I.	, No. 1	44	1	1
3-	Name / Address of the dealer	-															
4-	Name and address of branch / depot														+-	11	
5-	Taxpayer's Identification Num	ber	 T1	NI													

Annexure-1

	certificate	of declaration	on or	from De Taxes-	partment of	Commercial		
S.N.	Name of Form	Opening Balance	Received		Jsed	Lost/ Destroyed	Surrendered	Closing Balance
102		No.	No.	No.	Amount Covered	No.	Total No.	Total No.
1	2	3	4	5(a)	5(b)	6	7	0
<u>i</u>	XXI	1		le				8
<u>ii</u>	XXXI		1. 30. 1	200	1			
iii	XXXVIII				 			
iv	C				1			
v	F			-				
vi	H							
vii	El		7 7 20					
viii	EII							
ix	D	 						
X	1			7 - 7	 			
хi	j							
Xii	Any other Form							

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

ANNEXURE - 2

An	inual l	Details of Purchase [in Rs.]																
A		Goods		-						_								-
				10			7.0		10.0	-								Т
-	i.	Purchase in own a/c against tax invoice (annexure-A Part-I)		-		T		T		T	Ţ	T	T	T			T	_
- 7		Purchase in own a/c from person other than	+	+	+-	╁	+	+	+	+	+		+	- 32	Н	\dashv		_
	ii.	registered				Ļ	ſ	1	d		ŀ	1	l	1				
		dealer		1	1		1	1		1				ı				
	iii.	Purchase of exempted goods		:†	+	†	+	†	†	1	t	+		┿		Ŧ		_
	iv.	Purchase from Ex U.P.	1.		+	†	\dagger	$^{+}$	$^{+}$	+		十	t	-	7 9	-	+	_
	v.	Purchase in Principal's A/c -	Τ.	1	+	+	+	\dagger	+	+	+	╫	╁	1	╁┤	+	+	_
		(a) U.P. principal		+	+	╁	+	+	$^{+}$	+	+		+-	+	\vdash	+	+	
	7	(a-i) Purchase against tax invoice		t	+	+	+	+	+	╁	╁	╁	H	+-	\vdash	+	+	_
		(annexure-A Part-II)											l	i i				
		(a-ii) Other purchases	+	+-	+	t	+	+	+	+	+	-	-	\vdash	H	+	+	
		(b) Ex. U.P. principal	200	1	+	t	╁	+	+-		╁	+	+	9 9	\vdash	+	-	
	vi.	Any other purchase	+	+	+	+	+	+	+	+	+	+	-	-	\dashv	40	-	_
,ee		Total	+	+	+	+	+	+	+	+	+-	+	-	\vdash		+	+	_
	vii.Le	ess – purchase return (annexure A-1)	+	+	╆	╁	┿	╁	+	+-	╁	╀	├	Н	\dashv	+	+	_
	viii.	Net amount of purchase	+	+	+	╁	╁	╀	╁	╀	╀	╀	┝	┦	\dashv	+	+	
В-		Vat Goods		1	1	L	┸	L			l		L.,	Ш	Ц.			_
	i.	Purchase from registered dealers	Т	T	T		Т	Т	Т	1	Т		Г			r	т	\neg
		Purchase from person other than registered	+	╁	╁	┢	+	╀	╀╌	╀	┿	+	⊢	\vdash	-	\dashv	\dashv	4
	ii.	dealer	١.			ı	X.		İ	ı	ı	1				- 1		1
	iii.	Purchase of exempted goods	1.	+		T	H	t	╅╴	+	†-	+	┢	Н	\dashv	+	+	\dashv
	iv.	Purchase from Ex U.P.	1.	\top		1	T	┿	+	╆	+	+	Н	Н	_	+	_	Ⅎ
	v.	Purchase in Principal's A/c -		t	+	\vdash	+	╁	+	†-	╁	+		\vdash		\dashv	+	┨
]	(a) U.P. principal	+	t	+	┝	H	-	+	十	╁	\vdash	\vdash	Н	-	\dashv	-	4
	1	(b) Ex. U.P. principal	+-	H	+		H	+-	╁	+	-	+	⊢	\vdash	\dashv	+	+	\dashv
	vi.	Any other purchase	+	┢	-	Н	┝	⊢	+-	\vdash	┝	-	\vdash	\dashv	\dashv	+	+	
		Total:	+-	╁	-	⊢	⊢	⊢	\vdash	╀	┝	┼─	_		-	-	+	4
	vii.	Less – purchase return (annexure A-1)	-	+	⊢	H	⊢	H	-	H	-	Н	_	\Box	_	\downarrow	+	4
	viii.	Net amount of purchase	_	H	+-	H	L	_	H	-		-						4
	VIII.			-	H	-000		L	_	L	_	Ш				1		4
		Grand Total:	-	L	L	_						L	- 1		\perp			4
C	Canit	al Goods purchased from																
<u></u>	Within	n the State																
	i		г т	_		_		_	_		_		_			_		.
\dashv	1	Purchase against tax invoice (Annexure A-2)	-	4	4	1	4	4	4	_				L		L		
	ii	Purchase from person other than registered dealer		1	1	1	1											
		Total:	-	+	╅	╅	+	+	+		+	+	+	+	╀	┝	Н	
\neg	Purch	ases through commission agent for	-1							1 10				1.		<u> </u>	Ш	H
	which	certificate in form VI has been																
)_	receive	ed																
)-																		
	SLNo	O. Certificate No. Date	valu	e c	of g	500	ds			A	m	oun	t o	f ta	хра	id	i.	
-			pı	ırc	has	ed												
+	1_					L		I			Ĺ			Τ		T	T	٦
	2													-			Т	7
$-\downarrow$	3							12					2			T	T	٦
\perp		Total :		5			T							T		1	\top	٦

E- Purchases/value of goods received from outside State against Forms of declaration / certificates

* The information in Annexure A-I will be given in proforma prescribed alongwith form XXIV.

(a)	Purchase against Form C / Form H / Form I (Details to be furnished in annexure C, D & E respectively)									
(b)	Value of goods received from outside State against Form F (details to be furnished in annexure F)	-								+
	Total :	-		寸		\vdash	十	+	\vdash	╅

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.

ANNEXURE - 3

Annual Details of Sale

a- Va	it Goods											Ι	arank				
i.	Turnover of sale in own a/c against tax invoice									7		ě.					
	(annexure-B Part-I)									9				١,			
	Turnover of sale in own a/c other than in	Н		\dashv		\dashv	_	_	_		\vdash		\vdash		_	-	
ii.	column- i.																
iii.	Turnover of sale of exempted goods					\neg											
iv.	Sales in Principal's A/C -	Н	T	\neg		\dashv		_		_	Г					_	
• • • • • • • • • • • • • • • • • • • •	(a) U.P. principal	Н	_			\neg	70.7			_			Н	\neg	Н		
	(a-i) Sales against tax invoice	Н				Н			0				H				
	(a-i) Sales against tax invoice (annexure-B Part-II)	ΙI															
		Н	-	-	-	\dashv					_	_	-	\dashv	-	Н	
	(a-ii) Other sales			-	_	-	_	_			-	_	H	-	_		
	(b) Ex. U.P. principal	\dashv	_	\dashv	\dashv	\dashv	_		_		H	L	\vdash	-	-		
v.	Interstate sale against form 'C'				Ц	\dashv											
v(a)	Interstate sale against form 'C' of which form C have been Annexed	il															
v(a)	Interstate sale claimed against form 'C' but form	Н	\dashv	\dashv	\dashv	\dashv	-		_	_		H	\vdash	\dashv	-	\dashv	
v(b)	C have not been Annexed																
vi.	Interstate sale without form 'C'		_			7	-	-	-2			Н	Н	H			
***	Sale in course of export out of India with form	\Box	\dashv		ᅥ	\dashv	\dashv				H	Н	H	\dashv		\dashv	
vii.	of export	_															
100000000	Sale in course of export out of India without	П										П				П	
viii	form of export	Ц			_		Ц							Ц		_	
ix.	Sale in course of import	-						3									
х.	Sale outside state	-					,	5.5									
xi	Consignment sale /Stock Transfer	П			П			0		6							
	Consignment sale /Stock Transfer with form F				╗	ヿ	П		\Box	8						П	
xi(A)	for which form F have been Annexed	Ц	┙		_		_									.,	
	Consignment sale /Stock Transfer with form F									2	34000						
xi(B)	for which form F have not been Annexed	\dashv	-		-		_		_			\dashv	Н	_	4	\dashv	
xii	Consignment sale/Stock Transfer without form						İ								ı		
xiii	† · · · · · · · · · · · · · · · · · · ·		\dashv	\dashv	\dashv	\dashv	\dashv	- 8	\dashv	\dashv	\dashv	Н	Н	\dashv	\dashv	\dashv	
XIII	Turnover of sales in Transit u/s 6(2) of CST Act Turnover of sales in Transit u/s 6(2) of CST Act	\dashv	-			-	-	_	\dashv	-	-	-	_	\dashv	\dashv	_	
xiii(A)	in which form C/E1/E2 have been Annexed		1														
	Turnover of sales in Transit claimed u/s 6(2) of	\dashv	┪	\dashv	┪		┪	T		\neg					寸		
	CST Act in which form C/E1/E2 have not been		١														
xiii(B)	Annexed	_	4	Ц	4	_	Ц	Ц	_	_	\Box	_	_	_			
xiv	Sales against Form-H	Ц	\Box		\Box		┙										
	Sales against form 'H' of which form H have														1		
xiv(A)	been Annexed	-	4	\dashv	4	\dashv	4	\dashv	\dashv		_	\dashv		\dashv	\dashv	\dashv	
xiv(B)	Sales claimed against form 'H' but form H have not been Annexed					1											
XV .	Interstate Sales Against Form-I	\dashv	\dashv	\dashv	┪	\dashv	-{					\dashv	-	\dashv	\dashv	\dashv	
AT	Sales against form 'I' of which form I have been	-		\dashv	\dashv	+	\dashv		\dashv	-	\dashv	\dashv	\dashv	H	\dashv	\dashv	
xv(A)	Annexed				- [- [
	Sales claimed against form 'I' but form I have	7	\dashv	\dashv	┪	寸	\dashv		\dashv	\dashv	\dashv	\exists		┪		┪	
xv(B)	not been Annexed		_]													_]	<u> </u>
xvi	Turnover of High seas sales				T					7							
xvii.	Turnover of Ex-UP job work with form F	T	\exists	\Box		T											
xviii	Turnover of Ex-UP job work without form F	7	1	7	1	7			T	T		T	8	T	7		
	Turnover of Ex-UP transfer of property in goods	寸	7	7	\dashv		\dashv		7					1	1		
xix	for work contract						_										
	Turnover of receipts in lieu of transfer of right to													* 6			
XX_	use the goods to Ex-UP persons		4		_	4	4		4	4		_	Ц	Ц	4	_	
xxi	Any other sale																10

			Total		
	Less - sales return	(annexureB-	1)		
	Net amount of sales	3			
Non V	at Goods				
i.	Taxable turnover of	sale			
ii.	Exempted turnover	of sale			
iii.	Tax paid turnover of	f goods			
Iv	Sale in Principal's A	/c -			
	(a) U.P.	principal			
	(b) Ex.	U.P. principa	1		
v.	Any other sale				
			Total:		
Tax	able turnover of Cent	ral sale			
Exe	mpted turnover of Cer	tral sale		100	4000
		1000099			
	other Central sale				4.00.540
150115	ess – sales return (an	nexure B-1)			
vii	Net amount of sales				
	<u> </u>		Grand Total:		
which	through commission a certificate in form \ Received	ngent for / has			
SI.No.	. Certificate No.	Date	value of goods sold	Amount of tax	
+				Charged	
i.					
ii.					100
jii.			egete		9.10
	1	Total			

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.

<u>ANNEXURE – 4</u>

Consolidated Computation of tax on purchase

Sl.No.		Commodity	Turnover of Purchase	Тах
	Vat Goods			
i	1%			
ii.	4%			
iii.	12.5%			
Addi	tional Tax			
iv.	1%			
v	1.5%			
vi.	Specify if any other rate is applicable			
		Tota	al:	
	Non Vat Goods			
⁄ii.				
iii.				
х.				
			<u> </u>	
i.				
- 30		Tota		
	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	100	1 1	

ANNEXURE - 5

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

Sl.No.	Rate of tax	Commodity	Sale amount	Tax
340 3800	Vat Goods			
i.	1%	3.0		
ii.	4%			
iii.	12.5%			
Add	itional tax			
iv	1%			1 14
v.	1.5%			
vi.	Specify if any other rate is applicable			
		Total:		
	Non Vat Goods			20 10
vii.				
viii.				
ix.				
х.				
xi.				
		Total:		
		[Vat and Non Vat] Grand Total:		

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.

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		27.50 010 027	
2			
3			
4		2,000,00	
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.	Par	ticular	Amount
i- I	ITC brought forward from the previou	s assessment year	
ii- 1	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-C	Gross admissible ITC (i+ii)		All all all all all all all all all all
iv- l	ITC adjusted against tax payable under	CST Act for the current year	
	ITC adjusted against tax payable under		
	ITC adjusted against dues in UPTT Act		
	ITC adjusted against any other dues		
viii- l	ITC refunded under section 41 if any		
ix- l	ITC refunded under section15(other that	an that of section 41)	
x- 7	Total (iv+v+vi+vii+viii+ix)		27 1000
xi-	ITC in balance (iii- x)		
xii- l	ITC carried forward for the next year		

ANNEXURE - 8

Consolidated Details of deposit along with return of tax period in Treasury/Bank

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		2.100			
2-	May		2			
3-	June					
4-	July	Value for the first of				
5-	Aug					
6-	Sept			1040	2 3 3 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	
7-	Octo	304 - 19 - 19 - 19 - 19 - 19 - 19 - 19 - 1			, Carrier	
8-	Nov					
9-	Dec					
10-	Jan	N				
11-	Feb					
12-	Mar					
	Total	MATERIAL PROPERTY OF THE STATE				

Consolidated Details of adjustments in Form XXXIII-A

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

Consolidated Details of TDS in Form XXXI

S.N.	Name and address of the Contractee	Amount of TDS	Printed No. of Form

Consolidated carried forward Details

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

DECLARATION

I	S/0,D/0,W/O	Status
(i.e. proprietor , di	rector, partner etc. as provided in	rule-32(6)) do hereby declare
and verify that, to	the best of my knowledge and belie	ef all the statements and
figures given in the	above annexures are true and con	plete and nothing has been
willfully omitted or	wrongly stated .	
D	,	J

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
	2100				
	,				
	:				

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

<u>Annexure-(c)</u>: <u>Details of U.P. Form –XXI & Central Form – E-I and E-II etc.</u> 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

<u>Annexure-(d)</u>: <u>Details of Certificate Form XXXI used in the Assessment Year</u>

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
	,						
						300.00	

FORM-LII-A

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

(For traders exclusively dealing purchase and sale within the UP)

1-	Assessment Year								3			3	400			
2-	Assessment Period begins from			aft _a	44	W. C.	٠ŧ _; .	Paner .	En	ding on	[];	JBK.	3:3	A see a see	ħ'	+6
3-	Name / Address of the dealer	-														
4-	Name and address of the branch / depot															
5-	Taxpayer's Identification Num	ıber [TIN]												<u> </u>	

Annexure-1

Annual Details of Purchase [in Rs.]

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-	any other purchase for any purpose				

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

Annexure-2

Annual Details of Sales [in Rs.]

S.N.	Particular of sales	Vat goods (in Rs).	Non vat goods (in Rs.)	Exempt goods (in Rs.)	Total (in Rs.)
i-	To registered dealer in UP				1
ii-	to person other than registered dealer in UP				
iii-	any other sale in UP		<u>,, , , , , , , , , , , , , , , , , , ,</u>		934

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

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

Name of commodity	Purchase turnover	rate of tax	amount of tax
			n-Mira Juli
			,, · w
	-	-	
Total	,,		-

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.					
100	Total				

Annexure-6

Consolidated Details of ITC

S.N.	Particular		Amount
j-	ITC brought forward		
ii-	ITC earned during assessment year		
	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 UPVAT fo	r 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)		
х-	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	, <u>.</u>				7	
ii	May		•				
iii	June	The state of the s					
iv	July	 					·
v	August				2		
vi	September						-
vii	October						
viii	November			100			
ix	December						
x	January			- 150 SA			
xi	February						
xii	March		i				
***	Total	***	•		-		,

B- Detail of adjustments in Form XXXIII-A

S.N.	Month in which adjusted	Amount	Year from which adjusted
i-			
ii-			
iii-	W	- 1 .	
iv-			

C- Total Tax Paid During the Year

serial no.	Deposit in Treasury/bank	Deposit by adjustment	Total (2+3)
1	2	3	4
7.00			

Annexure—8

Computation Of Net Tax Payable

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

DECLARATION

		S/o,D/o,W/o/	

iereby Igures	declare and verify that, to the best of my kn given in this return are true and complete a stated.	owledge and belief all the statements and	

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

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

(For the works contractors / Transfer of right to use)

1-	Assessment Year								2 4	, J	7.	Sec.			
2-	Assessment Period begins from	1000	ij.)	li)	, 97°	`***	-	÷.	Ending on	()	20 J	' {-	1:1	·*	¥.
3-	Name / Address of the dealer	-					+								
4-	Name and Address of branch/depot														
5-	Taxpayer's Identification Num	iber [TIN							+++			-	11-	

Annexure-1

Detail of declaration or certificate received from Department of Commercial Taxes-

S.N.	Name of Form	Opening Balance	Received	U	sed	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				***	*	1	
ii	XXXVIII	3000						
iii	C				T			
ív	F	4 6				- Chil	****	
V	Any other form							

Note: - Annex the detail information of the forms used Annexures (a), (b) & (c) whichever applicable ..

Annexure-2

Annual Details of Purchase:

S.N.		Vat goods (in Rs.)	Non vat goods (in Rs.)	Exempt goods (in Rs.)	Total (in Rs.)
j-	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			• • • • • • • • • • • • • • • • • • • •	- 4.,

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

Computation of tax on the annual turnover of Purchase:

S.N.	Name of commodity	Turnover of Purchase	rate of tax	amount of tax
<u>i-</u>				amount of tax
ii-				
iii-				
iv-				
V~			-	
vi-				
			Total	1

Annexure-4

Computation of annual taxable turnover in case of transfer of right to use of any goods

<u>S.N.</u>	Particular Particular	Amount
1-	Gross Turnover	2 XIII OUTIL
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-	
i	(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+ii)	
3-	Saxable turnover = 1-iv	

Computation of tax in case of transfer of right to use of any goods under UPVAT Act, 2008

S.N.	Name of commodity	Tayabla turn and		
i_	te of continoutly	Taxable turn over	Rate of tax	Amount of tax
ii-				
iii-				
iv-				
etc T	otal			

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	Data of tax	
i-		Taxable tarif over	Rate of tax	Amount of tax
ii-				
iii-				
iv-				
etc '	Total			

Annexure-7

Computation of annualtaxable turnover in case of works contract

S.N.	Particulars Particulars	Amount
1	2	3
1-	total amount received or receivable	as months to the control of Control
2-	deduct	
i-	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 contact 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.	o) in conse
х	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)	
	Net Taxable Turnover (1-3) under UPVAT Act,	
4-	2008.	

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

$\frac{Annexure - 8}{\text{Computation of Tax on the turnover of sale in works contract under }} \\ \text{UPVAT Act}$

S.N.	name of commodity	taxable turnover of sale	rate of tax	amount of tax
i-				
ii-				
iii-		1		
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-			W. 100		
ii-			· · · · · · · · · · · · · · · · · · ·	1	in the least
ili-			3 7		
iv-			18	· · · · · · · · · · · · · · · · · · ·	7-7-1/4
etc.		Total	T. 4		***

Annexure-10

Total tax payable for the year:

.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.		
	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		
10000 A	Amount of tax deducted at source from sub contractor		
	Amount of composition money		
	Total	1000	

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-	L. Milliania	200					3.00
iii-					,		
iv-			33.50				
V-	AL POST						
vi-							
vii-		4.50					
viii-							

Annexure-12

Details of ITC

S.N.	Particular Particular		Amount
j-	ITC brought forward from last year		
=	ITC earned during assessment year	a-Amount of total ITC	
		b-Amount of RITC	
ii-		c-Amount of Net ITC earned (a-b)	
iii-	Gross admissible ITC (i+ii)		- N 1655
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
	ITC adjusted against any other dues
	ITC refunded under section15(other than section 41)
ix-	Toal (iv+v+vi+vii+viii)
х-	ITC in balance
xi-	ITC carried forward for next year

Details of deposit by TDS certificate

Annexure-13

S.N.	No. of	Amount of TDS	name of the	amount	Date of	Name of the	branch of th
	Form XXXI		month	deposited	deposit	bank	bank
1	2	3	4	5	6	7	8
							-
	+					-	
	<u> </u>						1

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

S.N.	Month	Amount in Rs.	TC no.	Date	Name of the bank	address of the Branch
<u>i-</u>	April		T		Thank of the bank	address of the branch
íi-	May					
iii-	June		1 "	_		
iv-	July			-		-
γ-	August					
vi-	September			-	 	
vii-	October					
viii-	November					
ix-	December					· · · · · · · · · · · · · · · · · · ·
х-	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					

	DECLARATIO	<u>)N</u>
1	s/o,d/o,w/o/	Status
	the statements and figures given in	do hereby declare and verify that, to the best of this return are true and complete and nothing has
Date -	Name and Signatur	re of partners/proprietor/karta etc.
Place -	Status -	
	Name of the deale	r-
Note:- 1-This Return and and	exure must be signed by a person who is a	uthorized under rule 32 (6) of Uttar Pradesh Value Added

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	E. Marcharder, Str. Marchard	Gross Amount Paid	TDS deducted	TDS Deposited	Date of deposit in bank/treasury
1	2	3	4	5	6	7	8
	41				,		

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

	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

(Biresh Kumar)
Pramukh Sachiv.