

**THE WEST BENGAL VALUE ADDED TAX RULES,2005
FORM - 14 [See sub rule (1) of rule 34]**

RETURN PERIOD (DD/MM/YYYY)

From :

REGISTRATION NUMBER

To :

TRADE NAME

Part A		
Purchases of goods meant for direct use in business from dealers in West Bengal against tax invoices and determination of I.T.C.		
	Amount (Rs.) excluding VAT	I.T.C. CLAIMED Rs. (B) To be Rounded of to the Nearest Rupee
1. Purchase of goods exempt from tax		
1a. Purchases of goods in NEGATIVE LIST appended to Sec. 22		
2. Purchase of M.R.P. goods u/s 16(4)		
3. Purchases of goods taxable at the rate of 1%		
4. Purchases of goods taxable at the rate of 4%		
5. Purchases of goods taxable at the rate of 12.5%		
6. Purchases of goods taxable at the rate of <input type="text"/>		
7. Purchases from dealers paying tax at compound rate		
8. Purchases of capital goods taxable a the rate of 4%		
8a. Purchases of capital goods taxable a the rate of 12.5%		
8X. Adjustment, if any, in respect of I.T.C. shown in column B (+_)		
9. Total Purchase from Registered Dealer		
9a. Purchase from Unregistered Dealer		
9b. Total Purchase from Registered & Unregistered Dealer		
Purchases of goods in West Bengal on which purchase tax is payable uls 11 or/and uls 12.		
10. Purchases of raw jute (Shipper of jute only will pay tax u/s 11)		
11. Purchases of goods taxable at the rate of 1%		
12. Purchases of goods taxable at the rate of 4%		
13. Purchases of goods taxable at the rate of 12.5 %		
14. Purchases of goods taxable at the rate of <input type="text"/>		
15. Total		

PART AA Import of goods from outside the State and purchase made from within the state v/s 5(3) of the CST Act, 1956 Type of import		
15A. Goods purchased within the meaning of section 3 of the central Sales Tax Act, 1956		
15B. Stock of goods transferred from other States		
15C. Goods purchased within the meaning of sub-section (3) of section 5 of the Central Sales Tax Act, 1956 from other States		
15D. Goods imported from outside India within the meaning of sub-section (2) of section 5 of the Central Sales Tax Act, 1956		
PART B Sales in the return period and calculation of output tax.		
16. Aggregate of sale price (excluding VAT)		
17. Sale price of goods, tax on which has been paid on M.R.P. u/s 16(4) at the time of purchase or on an earlier occasion [sec. 2(55)(a)]		
18. Sales *return/rejection within six months from the date of sale [sec. 2(55)(b)]		
19. Turnover of sales (16-17-18)		
Break-up of turnover of sales as arrived at item 19.	Amount Rs. (A)	Output Tax Rs. (B) To be Rounded of to the Nearest Rupee
20. Sales exempt from tax u/s 21		
21. Sales within the meaning of section 3 of the C.ST Act, 1956		
22. Sales in the course of *export/import/last sale preceding export within the meaning Nil of section 5 of the C.ST Act. 1956		
23. Sales which are zero-rated u/s 21A(1)		
24. Sales through auctioneer or agent u/s 16(1)(c) read with rule 27(1)		
25. Other sales u/s 16(1)(c) read with rule(s)		
26. Sales of M.R.P. goods u/s 16(4) [Enclose Annexure A]		
27. Sales of goods (other than M.R.P. as in 26) taxable at the rate of 1%		
28. Sales of goods (other than M.R.P. as in 26) taxable at the rate of 4%		
29. Sales of goods (other than M.R.P. as in 26) taxable at the rate of 12.5%		
30. Sales of goods (other than M.R.P. as in 26) taxable at the rate of		
30a. Adjustment, if any, in respect of sales return		
30b. Adjustment, if any, in respect of output tax in column B (+_-)		
31. Output tax (26B + 27B + 28B + 29B + 30B + 30bB-30aB)		

32. Contractual transfer price (excluding VAT)		
33. Deductions:		
(a) Contractual transfer price of tax free goods [Sec. 18(2)(a)]		
(b) Charges towards labour, service and other like charges [Sec. * 18(2)(b) read with rule 30(1)/Sec. 18(3) read with rule 30(2)] [Enclose Annexure D]		
(c) Amounts paid to sub-contractors [Sec. 18(2)(c)]		
(d) #Other contractual transfer prices as prescribed in the rule(s) [Sec. 18(2)(d)]		
Total: (a+b+c+d)		
34. Taxable contractual transfer price (32-33)		
Break-up of taxable contractual transfer price as arrived at item 34.	Amount Rs. (A)	Output Tax Rs. (B)
35. Taxable contractual transfer price, taxable at the rate of 4%		
36. Taxable contractual transfer price, taxable at the rate of 12.5%		
37. Total		

PART C			
Monthly calculation of output tax, input tax credit, net tax credit, net tax payable, interest, etc.			
	1st month Rs.	2nd month Rs.	3rd month Rs.
38. (a) Output tax Month wise break-up of (15B + 31B + 37B)			
(b) Amount charged in *short/excess, if any			
(c) Total Output Tax [38(a) (+_) 38(b)]			
39. (a) input tax credit B/F (Less refund claimed, if any)			
(b) Input tax credit for the period Month wise break-up of 9 B			
(c) Input tax credit on stock under rule 22			
(d) Input tax credit claimed in *short/excess earlier [Sec. 22(17)]			
(e) Reverse 'credit [enclose Annexure F]			
(f) Net tax credit [39{ (a) + (b) + (c) +_ (d) - (e) }]			
40. (a) Net tax payable [38(c) - 39(f)] or			
(b) Excess input tax credit [39(f) - 38(c)]			
41. (a) Out of 40(b), input tax credit/rebate adjustable under Central Sales Tax Act, 1956			
(b) Out of 40(b), input tax credit to be claimed as refund			
(c) Out of 40(b), input tax credit to be carried forward'			
42. (a) Tax deducted at source			
(b) Tax paid in appropriate Govt. Treasury, other than 42(a)			
(c) Tax paid in excess in earlier period, now adjusted [Rule 40(2A)]			
43. Actual tax payable [40(a) - 42(a) - 42(b) -42(c)] Negative amount amount will be the excess amount			
44. (a) Interest payable, if any u/s 33			
(b) Interest paid in appropriate Govt. Treasury			
(c) Interest *payable/paid in excess [44(a)-44(b)/44(b)-44(a)]			

44A. Late Fees Payable (For Extended period set payable value to 0 (zero))

44B Late Fees paid

46. Sale of three main taxable commodities (in terms of sale value) during the return period			
	Name Of the Commodity	Rate of Tax (%)	Amount (Rs.)
(i)			
(ii)			
(iii)			

47. Information on issue and receipt of tax invoices

	Tax invoices issued		Tax invoices received for purchases from W.B. and on which ITC has been claimed.		
Tax Period (YYYYMM)	From (Serial No.)	To (Serial No.)	From (No. of sellers)	Total number of invoices	Amount of purchase (Rs.)
Total					

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

From : REGISTRATION NUMBER

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To :

PART III Details of sales effected by dealer in excess of rupees fifty thousand to unregistered dealers within West Bengal during return period
Annexure - B Part I should be filled up in Separate Downloaded JAR file named VAT14Annexure.jar

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

From : REGISTRATION NUMBER

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To :

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

*Self-Accounting (i.e. ascertainable from the books of accounts)

Formula as given in rule 23(4)

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

		1st Month		2nd Month		3rd Month	
		Amt. (Rs)	ITC Received	Amt. (Rs)	ITC Received	Amt. (Rs)	ITC Received
I	Stock Transfer to agent or branch or H.O. outside the state						
II	Goods used for manufacturing goods as specified in Schedule A for the purpose other than export.						
III	Goods lost or damaged.						
IV	Goods returned to supplier.						
V	Goods distributed as samples.						
VI	Goods given away free of cost to the customers						
VII	Others						
Total							

Statement in lieu of Annexure F
[Reverse credit made under self accounting method]

From : REGISTRATION NUMBER

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To :

		1st Month		2nd Month		3rd Month	
		Amt. (Rs)	ITC Received	Amt. (Rs)	ITC Received	Amt. (Rs)	ITC Received
I	Stock Transfer to agent or branch or H.O. outside the state						
II	Goods used for manufacturing goods as specified in Schedule A for the purpose other than export.						
III	Goods lost or damaged.						
IV	Goods returned to supplier.						
V	Goods distributed as samples.						
VI	Goods given away free of cost to the customers						
VII	Others						
Total							

I declare that the information given in this return is correct and complete.

Date(dd/mm/yyyy)

Signature

Section 2

Purchase of goods for direct use in business not exceeding rupees fifty thousand during the return period

Total Purchase of goods for direct use in business -

(i) from registered dealers within West Bengal	
(ii) from unregistered dealers or persons within West Bengal	

VAT REGISTRATION NUMBER

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PERIOD

From Date

To Date

ANNEXURE-B PART IV

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

Amount of goods despatched outside the State of West Bengal otherwise than by way of sale	
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Amount of goods despatched within West Bengal otherwise than by way of sale	
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Annexure D Part I
[Deduction for labour , service and other like charges u/s 18(2)(b) read with rule 30(1)]

From : REGISTRATION NUMBER

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To :

	1st month	2nd month	3rd month
CONTRACTUAL TRANSFER PRICE [CTP] involved			
Deduction :-			
(a) CTP of tax-free goods [sec. 18(2)(a)]			
(b) Payment to sub-contractor [sec 18(2)(c)]			
(c) Other CTP [sec. 18(2)(d) read with rule.....]			

Related deduction for 33(b)			
Labour charges for execution of works			
Charges for planning designing and architect fees			
Charges for obtaining on hire or otherwise machinery and tools for execution of works contract			
Cost of consumable , like water etc.			
Cost of establishment and similar expenses of the contractor to the extent it is related to supply of labour and services			
Profit earned by the contractor to the extent it is related to supply of labour and services			
Total Deduction for 33(b)			

Taxable contractual transfer price taxable @ 4%			
Taxable contractual transfer price taxable @ 12.5%			

Date :

Signature of the Dealer
Status

Annexure Sales Return

Annexure to return to be filled where deduction is claimed in temr of sub-clause (b) of course (55) of section 2
[Statement of intra-state sales return/rejection within W.B as shown serial no. 18 of Form 14]

VAT REGISTRATION NUMBER

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PERIOD

From Date

To Date

Nature of intra-state sale within W.B	Aggregate of sales price(Rs) (1)	Amount of sales Return/Rejection(Rs) (2)	Net sales Turnover(Rs) (3)=(1)-(2)	Amount of sales Return/Rejection(Rs) (4)
(i) Exemp sales u/s 21				
(ii) Zero-rate sales u/s 21A				
(iii) Sales taxable @1%				
(iv) Sales taxable @4%				
(v) Sales taxable @12%				
(vi) sales on MRP goods us 16(4)				
(vii) Sales taxable @..%				
(viii) Other sales... (specify)				
Total				

Annexure TDS

**Annexure to return to be filled where deduction is claimed in temr of sub-clause (b) of course (55) of section 2
[Statement of intra-state sales return/rejection within W.B as shown serial no. 18 of Form 14]**

VAT REGISTRATION NUMBER

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PERIOD

From Date 01/01/2010
To Date 01/03/2010

SI No.	Name of the contractee by whom deduction u/s 40 has been made	Full postal address	Total amount of payment received during the period (Rs)	Total amount of tax deduction under section 40 during the period (Rs)	Whether Form 18 has been received in full or not
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
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					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

Notes

1. "I.I.C." means input tax credit or input tax rebate
2. "M.R.P." means maximum retail price
3. In item 2, state the amount of purchase of taxable goods on which tax, in accordance with the provisions of section 16(4), has been paid on M.R.P. at the time of purchase or on an earlier occasion.
4. LTC. on capital goods is available in one installment only.
5. In items 1 to 9, amount of purchases is to be given exclusive of tax where LTC. is admissible. In case of purchases where no LTC. is admissible, amount is to be given inclusive of tax e.g. items 10 to 15.
6. In items 25A, aggregate amount is to be given, and a statement showing break-up of sales under each rule is to be enclosed.
7. The item 26 is for the manufacturers and importers only who are paying tax on M.R.P. u/s 16(4). In item 26B, tax as calculated on M.R.P., and shown in Annexure A, is to be given. Also refer to Notification No. 1373 dated 10th August, 2006.
8. #In item 33(d), aggregate amount is to be given, and a statement showing break-up of C.TP. under each rule is to be enclosed.
9. Since net tax is payable for a tax period (i.e. monthly), output tax, net tax credit, tax paid, interest etc. in items 38 to 44 are to be shown for each tax period, and amount of LTC. to be carried forward as arrived at item 41(c) in the 1st month shall be shown as LTC. brought forward in the 2nd month, and so on.
10. **Direct use in business means (i) in case of a manufacturer; raw materials, consumable stores, packing materials and capital goods required for the purpose of manufacturing goods, (ii) in case of a reseller; the goods he resells together with the packing materials and capital goods required to keep the goods in a saleable condition or to effect the sale properly in W.B.; and (iii) in case of a work contractor; the goods to be used in execution of works contract and capital goods required for execution of works contract. [Refer to section 2(5)(a), section 2(6), section 22.]
- 10a. If there is difference between the amount of tax on actual computation as shown in 3B, 4B, 5B, 6B, 8B and 8aB and the amount of ITC claimed, the amount of difference may be shown in 8XB.
- 10b. If there is difference between the amount of tax on actual computation as shown in 26B, 27B, 28B, 29B and 30B and the amount of output tax payable, the amount of difference may be shown in 30aB.
11. ## See rule 34(3) for person who can sign the return
112. *Strike out whichever is not applicable.
13. Annexures to be enclosed: Annexure A for item 26. Annexure D for item 33(b) and Annexure F for item 39(e).