

Form RT-V

Revised Return filed under section 24 of the Bihar Value Added Tax Ordinance, 2005
[See rule 19(4)]

Name of the Dealer

Style of Business

Taxpayer Identification Number

Period of Return (*month and year*)

Part 'A' (Details of Turnover)

A	Gross Turnover	As per Original Return	Revised by this Return
A1	Sales of goods mentioned in Schedule I of the Act		
A2	Sales of goods mentioned in Schedule IV of the Act		
A3	Sales in the course of inter-state trade and commerce		
A4	Value of stock transfers under section 4 of CST Act, 1956		
A5	Value of stock transfers within the State of Bihar		
A6	Amount of labour charges and other charges in case of a Work Contract		
A7	Value of goods returned within 6 months of sale under the Act		
	(a) Goods returned taxable @ 1%		
	(b) Goods returned taxable @ 4%		
	(c) Goods returned taxable @ 12.5%		
A8	Export Sales		
B	Total of deductions at A1, A2, A3, A4, A5, A6, A7 and A8		
C	Taxable Turnover = [A – B]		

Part 'B' (Rate-wise bifurcation of Sales and Output Tax)

		As per Original Return		Revised by this Return	
	Rate-wise bifurcation of taxable sales:	Value	Tax	Value	Tax
	Sales of Goods specified in Schedule IV				
	(a) Petrol				
	(b) HSD and LDO				
	(c) Natural Gas				
	(d) ATF				
	(e) Country Liquor				
	(f) IMFL or imported foreign liquor				
D1	Total Sales of Goods specified in Schedule IV = [(a)+(b)+(c)+(d)+(e)+(f)]				
	Sales of other Taxable Goods (a list of goods sold to be furnished separately alongwith their respective sales value)				
	(a) Sales taxable at the rate of 1%				
	(b) Sales taxable at the rate of 4%				
	(c) Sales taxable at the rate of 12.5%				
D2	Total VATable sales = [(a)+(b)+(c)]				
D3	Turnover liable to Purchase Tax				
D4	Excess of Reverse Credit [G – F], if G > F				
D	Output Tax = [D1+D2+D3+D4]				

Part ‘C’ (Details of Purchase)

E	Value of Purchase during the month	Schedule IV Goods	Schedule I Goods	Other Taxable Goods			Total
				1%	4%	12.5%	
	<i>From within the state</i>						
	(a) As per original return						
	(b) As per revised return						
	<i>From outside the state</i>						
	(c) As per original return						
	(d) As per revised return						
E1	Total Purchases						
	(e) As per original return = (a)+(c)						
	(f) As per revised return = (b)+(d)						
	Value of Receipts by way of Stock Transfers						
	<i>From within the state</i>						
	(g) As per original return						
	(h) As per revised return						
	<i>From outside the state</i>						
	(i) As per original return						
	(j) As per revised return						
E2	Total Receipts by way of Stock Transfers						
	(k) As per original return = (g)+(i)						
	(l) As per revised return = (h)+(j)						
E	Total of Purchases and Receipts						
	(m) As per original return = (e)+(k)						
	(n) As per revised return = (l)+(f)						

Part 'D' (Input Tax Credit and Tax Payable)

		As per Original Return		Revised by this Return	
		Value	Tax	Value	Tax
F	Input Tax (including purchase tax) paid to purchaser during the month				
	Reverse Credit on account of:				
	(a) Intra-State Stock Transfer				
	(b) Inter-State Stock Transfer				
	(c) Goods returned within 6 months of purchase by the dealer filing this return				
	(d) Transfer of the right to use goods, gifts, or self consumption				
	(e) Goods specified in Schedule IV				
	(f) Sale of goods specified in Schedule I				
	(g) Value of goods stolen, lost or destroyed				
G	Total Reverse Credit = [a+b+c+d+e+f+g]				
H	Input Tax Credit for the month = [F – G]				
I	Input Tax Credit on account of opening stock under Rule 13				
J	Input Tax Credit on account of capital inputs under Rule 12				
K	Total Input Tax Credit = [H+I+J]				
	Adjustments:				
	(a) on account of Entry Tax				
	(b) on account of Advance Tax, if any				
	(c) on account of Refund Adjustment, if any				
	(d) on account of Rebate				
	(e) on account of balance tax brought forward from previous month				
L	Total Adjustments = [(a)+(b)+(c)+(d)+(e)]				
M	Total Adjustments = [K+L]				
N	Tax Payable = [D – M], if D > M				
O	Balance Tax carried forward = [M – D], if M is greater than D				

P

Part 'E' (Payment Details)

Payment made earlier	
Payment made now	

Place

Signature of the Authorised Person

Date

Status in Relation to the Dealer

DECLARATION

I declare that the statements furnished in this return are based upon true and complete accounts and tax payable as indicated in column N has been paid by treasury challan or in the mode indicated in column P.

I declare further that the statements made and particular furnished in and with this return in my capacity as a Registered Dealer are correct and complete to the best of my knowledge and belief, and that I am competent to sign and submit this return.

Place

Signature of the Authorised Person

Date

Status in relation to the Dealer

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