मध्यप्रदेश शासन
वाणिज्यिक कर विभाग
मंत्रालय
वल्लभ भवन भोपाल– 462 004

क्रमांक ए–3–19/2009/1/पांच (27), भोपाल, दिनांक 24.09.2009

.........000.........

भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में इस विभाग की अधिसूचना क्रमांक ए–3–19/2009/1/पांच (27), दिनांक 24.09.2009 का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्द्वारा प्रसारित किया जाता है।

मध्यप्रदेश के राज्यपाल के नाम से
तथा आदेशानुसार
25.9.09
(राकेश यादव)
अपर सचिव
मध्यप्रदेश शासन
वाणिज्यिक कर विभाग

GOVERNMENT OF MADHYA PRADESH
COMMERCIAL TAXES DEPARTMENT
MANTRALAYA
VALLABH BHAWAN BHOPAL-462004

NOTIFICATION

No. F-A-3-19/2005/1/पांच [27] BHOPAL Date 24.9.09

Whereas, the State Government considers it necessary that the following amendments in the Madhya Pradesh Vat Rules, 2006 should be made at once without previous publication in the official Gazette;

Now, therefore, in exercise of the powers conferred by Section 71 of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002), the State Government, hereby, makes the following further amendments in the Madhya Pradesh Vat Rules, 2006, namely:-

AMENDMENTS

In the said rules,-

1. In rule 3, for sub-rule (4), the following sub-rule shall be substituted, namely :- "(4) The authorities specified in clauses (c) to (g) of sub-section (1) of section 3 shall be subordinate to the Director, the Additional Commissioner and the Appellate Authority (other than Deputy Commissioner), and the Director, the Additional Commissioner and the Appellate Authority shall be subordinate to the Commissioner."

2. In rule 8-A, for sub-rule (4), the following sub-rule shall be substituted, namely :- "(4) The amount to be paid in lumpsum by way of composition shall be determined at the rate specified below and shall be so determined on the total monetary consideration received or receivable by the registered dealer in respect of works contract:

(i)	If registered dealer supplies wholly goods specified in Schedule II purchased from another such dealer within the State after payment to him of tax under section 9 and /or goods specified in Schedule I, in the course of execution of works contract entered into by him,	1%
(ii)	Otherwise	5% "

3. In rule 9, in sub-rule (2), for the words " sixty days ", the words " one hundred eighty days" shall be substituted and for full stop, the colon shall be substituted and thereafter after sub-rule (2), the following proviso shall be inserted, namely:-

   "Provided that the application in Form 5-A can be made within three hundred sixty five days from the date of purchase with a late fee of rupees 10/- per day after one hundred eighty days subject to a maximum of ten percent of the input tax rebate claimed.";

4. In rule 11, after sub-rule (1), the following sub-rule shall be inserted, namely :-

   "(1a) Every registered dealer shall, within 30 days from the date of occurrence of any changes in the information given in the mandatory fields of the application form, furnish the information in writing to the Registering Authority ".

5. In rule 20 in sub-rule (2), for the words "security bonds", the words " bank guarantee or equitable mortgage of immovable property" shall be substituted.

6. In rule 36, for sub-rule (2), the following sub-rule shall be substituted, namely:-
"(2) Every registered dealer who is required to furnish quarterly returns,-

(a) if he is liable to pay tax ordinarily of rupees fifteen thousand per quarter or rupees sixty thousand per annum or above but less than rupees twenty five lacs shall pay,-

(i) an amount equal to the actual amount of tax payable by him for every month, other than month of March, of every quarter of a year or one third of the tax deposited in respect of quarter of the previous year corresponding to such quarter on or before the 10th of the subsequent month;

(ii) an amount equal to the actual amount of tax payable for the first twenty five days of the month of March or one third of the tax deposited in respect of the last quarter of the preceding year on or before 31st March of the year;

(iii) the balance of the amount of tax due from him according to the return for a quarter, on or before the date prescribed for furnishing that return;

(b) if he is liable to pay tax ordinarily of rupees 6.25 lacs per quarter or above or rupees twenty five lacs per annum or above, shall pay,-

(i) the actual amount of tax payable by him for every month, other than month of March, of every quarter of a year on or before the 10th of the subsequent month;

(ii) the actual amount of tax payable for the first twenty five days of the month of March of a year on or before the 31st March and the balance amount of tax payable for the month of March on or before the 10th of the subsequent month.".

7- In rule 54, for sub-rule (1), the following sub-rule shall be substituted, namely :-
"(1) Every dealer required to furnish audit report under sub-section (2) of section 39 shall furnish the audit report prepared by a chartered accountant in Form 41-A, to the appropriate Commercial Tax Officer or any other officer authorised by the Commissioner in this behalf by 31st October of the succeeding year.

Provided that a dealer who is an industrial unit having annual turnover of ten crore rupees or less may furnish the audit report prepared by a member of Institute of Cost and Works Accountants;

Provided further that the audit report can be furnished upto 31st December of the succeeding year with a late fee of rupees 100/- per day.".

8- In rule 56, in the table, -
(i) against serial number 2, in column (3), for clause (iii), the following clause shall be substituted, namely:-
"(iii) To amend or cancel or reinstate a registration certificate";
(ii) for serial number 11 and entries relating thereto, the following serial number and entries relating thereto shall be substituted, namely :-

"11.	39	(i) To require a registered dealer to keep accounts in a particular form and manner	Deputy Commissioner
		(ii) To impose penalty	Assistant Commercial Tax Officer".

9- In rule 59, for the word "shall stay", the word "may stay" shall be substituted.

10. In form 5, -

(i) for the words "Quarter................of F.Y." wherever they occur the word "F.Y." shall be substituted;

(ii) the words "during quarter" and "during the quarter" shall be omitted.

11. In form 6, -

(i) for Part-A and entries relating thereto, the following Part and entries relating thereto shall be substituted, namely:-

" PART-A - Basic Information

1 Name and Full address of firm/ organization	Shop No: Street/Complex: Village/Mohalla: Town/City: District: Ward No: Phone No: (0) (R) Mobile No: Fax No: Email: Website/URL:
2.Occupancy Status	Owned/Rented/Leased/Rent-free/Govt. land /Others (Lease Deed Registry No./Date ....) (Registrar Office Name.....................................)
3. Full address of principal Place of business of the firm/ organisation (Attach xerox of rental/lease agreement)	Shop No: Street/Complex: Village/Mohalla: Town/City: District: Ward No: Phone No: (0) (R) MobileNo: Fax No: Email: Website/URL:
4.Occupancy Status	Owned/Rented/Leased/Rent-free/Govt. land /Others (Lease Deed Registry No./ Date ....) (Registrar Office Name.................................. ... .)

5. Status of business (mention code only)*

6. Full Name of applicant

7. Father's name of applicant

8. Full address of the applicant

	Local Address	Permanent address
	ShopNo:	Shop No:
	Street/Complex:	Street/Complex:
	Village/Mohalla:	Village/Mohalla:
	Town/City:	Town/City:
	District:	District:
	Ward No:	Ward No:
	Phone No: (0)	PhoneNo: (0)
	(R)	(R)
	Mobile No:	Mobile No:
	Fax No:	Fax No:
	Email:	Email:
	Website/URL:	Website/URL:

9. Nature of business (mention code only)**

10. Date of commencement of Business

11. Date of first sale

12. Total sales till the date of application

13. Date on which sales exceed liability limit

14. If sales not commenced then probable date of commencement of sale

15. Description of goods

(a) Trading mainly in

S No	Commodity	Commodity (HSN) Code	Standard industry code	% of revenue
1				
2				
3				

(b) Manufacturing mainly of

(c) Mining of

(d) works contractor

16. Goods required,-	
(a) for use or consumption in manufacturing or processing or mining of goods for sale	....
(b) for use in packing of goods for sale	....
(c) for use as plant, machinery, equipment and parts thereof	....
17. PAN of firm	....
18. Language in which account books are written:	....
19. Are account books Computerised	YES / NO
20. Status of Central Sales Tax registration (please tick)	( ) 7(1) ( ) 7(2) ( ) Not Applied
21. Have you applied for Professional Tax	YES / NO
22. Have you Produced Security	YES / NO / NOT APPLICABLE
23. Capital Investment	Rs.
24. Source of Investment	....
25. Payment of Registration Fee of Rs. 500/-";	Challan Number: Date:

(ii) in part- B, in the table, column (8) and (9) shall be renumbered as (11) and (12), and before column (11) so renumbered, the following columns and entries relating thereto shall be inserted, namely:-

"Passport Number	Driving licence No.	Voter ID No.
(8)	(9)	(10)";

(iii) in Part- I, before last column, the following columns and entries relating thereto shall be inserted, namely:-

"Registry No. / Date	Registry Office (Address)"

(iv) for the existing entries of code of box 9 under "Notes", the following entries and code shall be substituted, namely:-

"Code for box 9

Nature of business	**Code**
Agent	1
Manufacturing/ Processing	2
Importer	3
Leasing	4
Mining	5
Government and local authoriti	6
Works Contractor	7
Retailer	8
Multiple Activities	9

Distributor C & F Agent/Stockis	10
Wholesaler/Stockist	11
CSD canteen	12
Exporter	13
Any other – should be specifiec	14";

(v) after serial number 8last entry in "Check List of Enclosures", the following entry shall be inserted, namely:-
" Security proof.".

12. for form 10, the following form shall be substituted, namely:-

"Form – 10

Return

(See the rule 21, 22 & 23)

(Original/ Revised)

Year/Quarter/month		of F.Y.		TIN **2 3**			
Return for the period	DD	MM	YYYY	To	**DD**	**MM**	**YYYY**

General Information :

Name and address of the Dealer *(Affix seal)*	
Circle office	
Status of business (mention code in box in)*	☐
Nature of business (mention code in box)**	☐
Main commodities dealt with, ((In order of volume, 1-highest volume to 3- lowest volume)	1 2 3
Phone number	
Cell phone number	
E-mail address	
Fax no.	
Website name (If any)	
PAN	
Mandi-license no. and issuing authority	
Mining license no. and issuing authority	
Latest details of Bank Accounts. (Account no./MICR code/ Bank name/Branch)	
Address of additional place of	1

Business/branches (Within State)	2. 3.
Address of godowns of the business (Within State)	1. 2. 3.
Status of central registration (please ✓)	☐ U/S 7(1) ☐ U/S 7(2) ☐ Not registered
Details of Bills issued during return period	From S.No.............................. to S.No...............................
Information about any other change in business/constitution/management of the firm	
Reasons for filling revised returns (in case the return being filled is a revised return	

PART A

1. Gross Turnover (GTO)

2. Less deductions in respect of,-

[Total of subhead (a) to (j)]

(a) Cost of freight, delivery or installation, when such cost is charged separately

(b) Sales returns within six months of sale (out of sales of this FY)

(c) Sale price of Tax paid goods

(d) Sale price of goods declared Tax free

(e) Turnover of sales in the course of inter-state trade or commerce

(f) Turnover of sales outside the State/ Consignment / Branch Transfer

(g) Turnover of sales in the course of export out of the territory of India

(h) Turnover of sales to units located in Special Economic Zone (against Form I / declaration)

(i) Amount of tax included in GTO

(j) Any other deduction (give details)

3. Taxable Turnover (1-2)

PART B: Computation of Vat on Taxable Turnover (box 3 of PART A)

Name of commodity/ HSN code	Taxable Turnover	Rate of Vat	Vat Payable
		1%	
		4%*	
		12.5%	
		Special Rates (.....%)	
		Total	

* Commodity wise Taxable Turnover should be mentioned separately regarding 4% goods

PART C: Purchase Tax

Name of commodity/ HSN code	Taxable purchase value	Rate of Tax	Purchase tax payable
		1%	
		4%	
		12.5%	
		(Special Rate ....%)	
		Total	

PART D- Reversal of Input Tax Rebate (From Input Tax Rebate claimed in previous returns)

On a/c of	Turnover	Reversed ITR
(i) Being given as gift/free sample/replacement etc.		
(ii) Being sent outside the State/ Consignment / Branch Transfer **(upto 4%)**		
(iii) Being used in manufacturing of Tax free goods for sale other than export **(upto 4%)**		
(iv) Being used in packing of Tax free goods/ goods sent outside the State/ Consignment / Branch Transfer **(upto 4%)**		
(v) Being used in production of taxable goods, sent outside the State/ Consignment / Branch Transfer **(upto 4%)**		
(vi) Goods used /consumed in the execution of works contract, but not transferred **(upto 4%)**		
(vii) Otherwise disposal **(upto 4%)**		
(viii) Purchase returns		
(ix) other (specify)		
(x)Total [From (i) to (ix)]		

*Amount payable under clause (a) of sub-section (5) of section 14 to be shown

PART E: Input Tax Rebate (on goods other than plant, machinery, equipment and parts thereof)

Name of commodity/ HSN code	Rebatable Purchase Price	Rate of Tax	Input Tax Rebate
		1%	
		4%	
		12.5%	
		Special rate ...... %	
		← **Total** →	

PART F: Input Tax Rebate (on plant, machinery, equipment and parts thereof)

Name of commodity/ HSN code	Rebatable Purchase Price	Rate of Tax	Input Tax Rebate
		1%	
		4%	
		12.5%	
		← Total →	

PART G: Rebate carried forward from previous quarter and other credits

1.ITR carried over from previous quarter
2. Other unadjusted credit (i.e. Inventory Rebate/ disallowed cash refund claims in previous quarter)
Total (1+2)

*** Transfer of excess Input Tax Rebate is permissible for Canteen Store Department & Exempted Units only**

PART H: Amount of Tax Payable

1. Total Tax (B+C)
2. Amount of tax deferred (payable on date ....)
3. Amount of tax exempted
4. Net Tax Payable (1-(2+3))
5. Interest for Late Payment (if any)
6. Total Amount Payable (4+5)
7. Credit of tax deducted at source
8. Credit of R.A.O. (Self)
9. Credit of R.A.O. (received fom others)
10. Other credit carried over from Previous Quarter (G-2)
11. Amount paid by challans
12. Total of credits (7+8+9+10+11)
13. Input Tax Rebate (I-4)
14. Unadjusted credits carried over to next Quarter (like unadjusted credit of TDS, RAO & challan amount)

*** Transfer of excess Input Tax Rebate is permissible for Canteen Store Department & Exempted Units only**

PART I: Input Tax Rebate for Adjustments

1. Total Input Tax Rebate (E+F+G1)
2. Reversal of Input Tax Rebate (D)
3. Net Input Tax Rebate **(1-2)**
4. Adjustment against VAT
5. Adjustment against Central Sales Tax
6. Amount of rebate for which cash refund is asked for
7. Amount of rebate transferred to other registered dealer*
8. Rebate carried over to next quarter

CLASSIFICATION OF EXCESS INPUT TAX REBATE

Over 3 Months	Over 6 Months	Over 9 Months	Over 12 Months	Over 15 Months	Over 18 Months	Over 21 Months	Over 24 Months	Total

PAYMENT DETAILS:

Name of bank	Branch	Challan Number	Challan Date	Period	Amount
				Total	

Tax Deduction at Source (TDS)- DETAILS:

Name of office	Work order no.	TDS Certificate No./ Date	Amount of TDS	Challan no. & date (if any)
		Total		

Refund Adjustment Order (R.A.O.) Details (Self) :

R.A.O. No.	R.A.O. Date	Amount of R.A.O.	Challan no. & date (if any)

Refund Adjustment Order (R.A.O.) Details (received from other dealer by transfer of Input Tax Rebate) :

Name of Dealer	TIN	R.A.O. No.	R.A.O. Date	Amount of R.A.O.

Refund Adjustment Order (R.A.O.) DETAILS (Transferred to other dealer on account of excess Input Tax Rebate) :

Name of Dealer	TIN	R.A.O. No.	R.A.O. Date	Amount of R.A.O.

PART J: Details of Purchases

(Dealer wise purchases within the State, of goods specified in Schedule II)

Name of Dealer	TIN	Total Purchases net of VAT	Amount of VAT

2 3

2 3

PART K: Details of Total Purchases

1. Total imports including consignment transfer, for resale
2. Total imports including consignment transfer, for use or consumption in manufacture
3. Purchase from registered dealers other than dealers opting for composition
4. Purchase from registered dealers opting for composition
5. Purchase from unregistered dealers

Total Purchases

Declaration

I ....(Name)
.... of
the above business firm do hereby declare that ,-

(i) the information and particulars given above in this return are true and correct to the best of my knowledge and belief;

(ii) the input tax rebate claimed is supported by bills /invoices/cash memos issued by the selling registered dealers indicating therein separately the amount of tax collected.

(iii) The information contained as general information in this return form is latest and I authorize the authority to amend my registration details on the basis of this information.

Place.........

Date:

Signature of the dealer

Note : This return shall be signed by any such person on behalf of the dealer as prescribed in sub-rule (1) of rule 11 of M. P. Vat Rules, 2006.

For Office Use only

Return for the quarter /month of F.Y.

Submitted on: / /

Delay (if any)(in days):

Signature of Receiving Official
(Employee id: ....)

Return entered into application software on: / /

Signature of Data Entry Official
(Employee id: ....)

ACKNOWLEDGMENT

Return Receipt Number .... Date: / /

Quarter/ month/ year of F.Y. TIN 2 3

Name of the Dealer and address
(Affix seal)
Circle office

Signature of Receiving Official
(Employee id: ....)

Code for General Information

***Code for Status of business**

Type of Firm/ organization	**Code**
Proprietorship	P
Partnership	R
Pvt. Ltd.	L
Limited Company	A
Public Sector	T
H.U.F.	H
Co- operative society	C
State Government Department	S
State Government Undertaking	SU
Central Government Department	G
Central Government Undertaking	U
Others	O

**** Code for Nature of business**

Nature of business	**Code**
Agent	1
Manufacturing/ Processing	2
Importer	3
Leasing	4
Mining	5
Government and local authorities	6
Work Contractor	7
Retailer	8
Multiple Activities	9
Distributor C & F Agent/ Stockist	10
Wholesaler/Stockist	11
CSD Canteen	12
Exporter	13
Others	14

List of Annexures

(Annexures forming part of the return are to be annexed by the dealer to whom they apply)

Annexure-1 **List of Bill-wise purchase from registered dealers of State**

S. No.	Name of selling dealer	TIN	Bill No.	Date	Commodity/ HSN code	Bill Amount (net of VAT)	Amount of VAT

Annexure-2 List of Import Purchases

S.No.	Name of Selling dealer	TIN	Bill No. & Date	Commodity/ HSN code	Purchase Amount

Annexure-3 List of Receipt of goods on consignment

S.No.	Name of Consignor	TIN	Consignment note No. & Date	Commodity/ HSN code	Aprox. Value of Consignment

Annexure-4 List of Dealer-wise Sales within State

S.No.	Name of purchasing dealer	TIN	Commodity/ HSN code	Total Amount (net of VAT)	Amount of VAT

Annexure-5 List of Inter-State Sales

S.No.	Name of purchasing dealer	Address of purchasing Dealer with State	TIN	Bill No. & Date	Commodity / HSN code	Sale Value

Annexure-6 List of Sales in Export/ in the course of export

S.No.	Name and address of purchasing dealer	Country of purchasing Dealer	Bill No. & Date	Commo-dity/ HSN code	Sale Value	H Form No.	Mode of transport/ Bill of lading

Annexure-7 List of consignment / Branch transfer / Sales outside the State

S. No.	Name and address of Consignee	TIN	Bill No. & Date	Comm-odity/ HSN code	Approx. Sale Value	F Form No.	Mode of transport

Annexure-8 List of Sales to units located in Special Economic Zone

S. No.	Name of purchasing dealer	Name of SEZ	TIN	Bill No. & Date	Commodity/ HSN code	Sale Value	Declaration Form No. & date (if any)	Mode of transport

Annexure-9 Statement of production and utilization of capping by

industrial units availing exemption/ deferment facility

1. Form-4 as prescribed in schemes/Notifications
2. Copy of eligibility certificate

Annexure-10 Details of payment of Central Excise Duty on production in Manufacturing Unit

Central Excise Registration No. ....

S.No.	Goods /HSN Code	Details of removal of excisable goods		Net Excise duty paid
		Quantity	Value	

Annexure-11 Quantitative details of Purchases from Mandi if a dealer hold Mandi license

S.No.	Name of Mandi	Commodity/ HSN code	Quantity (in MT)	Approx. Purchase value	Amount of Mandi Tax payable

Annexure-12 Quantitative details of Mining of Minerals in returns period

S.No.	Name of Mineral / HSN Code	Quantity extracted in (MT/Cu.Met.)	Location of Mine with district	Aprox. Market value	Amount of Royalty payable

Annexure-13 Details of Utilization of Statutory Forms

S.No.	Type of Statutory Form	From S.No.	To S.No.	Total Nos. of Forms	Value Covered
1	C Form				
2	F Form				
3	H Form				
4	I Form				
5	E-1 Form				
6	E-2 Form				
7	Form 49				

(Seal & Signature of Dealer)

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13. For Form 22, the following Form shall be substituted, namely:-

Form 22
{See Rule 33 (1)}
Order of Assessment and / or penalty

Case Number	
Period of assessment	
Name and Address of Dealer	
TIN	2 3
Name of Assessing officer and designation	
Office	
Date of Order	
Section with sub-section under which assessment made and / or penalty imposed	

PART A

Description	As per return	As per Computation	Determined
1. Gross Turnover (GTO)			
2. Less deductions in respect of,- [Total of subhead (a) to (k)]			
(a) Cost of freight, delivery or installation, when cost is charged separately			
(b) Sales returns within six months of sale (related FY)			
(c) Sale price of Tax Paid goods			
(d) Sale price of goods declared Tax free u/s 16			
(e) Sale price of goods used by a sub-contractor in the course of execution of a works contract on which tax has been paid by the sub-contractor			
(f) Turnover of sales in the course of inter-state trade or commerce			
(g) Turnover of sales outside the State/ Consignment/ BranchTransfer			
(h) Turnover of sales in the course of export out of the territory of India			
(i) Turnover of sales to SEZ units(against form I/declaration)			

(j) Amount of tax included in GTO			
(k) Any other deduction (give details)			
3. Taxable Turnover (1-2)			

PART B: Computation of VAT under section 9 payable on Taxable Turnover (box 3 of PART A)

Name of commodity/ HSN code	Rate of VAT	Taxable Turnover			VAT Determined
		As per return	As per computation	Determined	
	1%				
	4%				
	12.5%				
	@........				
	Total				

PART C: Purchase Tax under section 10

Name of commodity/ HSN code	Rate of Purchase Tax	Purchases liable to Purchase tax			Purchase Tax Determined
		As per return	As per computation	Determined	
	1%				
	4%				
	12.5%				
	@........				
	Total				

PART D: * Reversal of Input Tax Rebate under section 14 (5)(a)

Description	As per return	As per Computation	Determined
...ing given as gift/free sample/replacement etc.			
...ing sent on consignment/SOS **upto 4%**			
...ing used in mfg. of TF for sale other than ...t **upto 4%**			
...Being used in packing of TF/goods for ...signment **upto 4%**			
v) Being used in production of taxable goods, sold ... consignment **upto 4%**			
(vi) Consumables used /consumed in the execution of works contract **upto 4%**			
(vii) Otherwise disposal **upto 4%**			
(viii) Purchase returns			
(ix) Any other reason (specify details)			
(x)Total [From (i) to (ix)]			

PART E: Input Tax Rebate under section 14 (1) (on goods other than plant, machinery, equipment and parts thereof)

Name of commodity/ HSN code	Rate of Tax	Input Tax Rebate as per dealer		Input Tax Rebate Determined
		As per return	As per computation	
	1%			
	4%			
	12.5%			
	8.5%			
	@........			
	Total			(E)

PART F: Input Tax Rebate under section 14 (1) (on plant, machinery, equipment and parts thereof)

Name of commodity/ HSN code	Rate of Tax	Input Tax Rebate as per dealer		Input Tax Rebate Determined
		As per return	As per computation	
	1%			
	4%			
	12.5%			
	@........			
	Total			(F)

PART G: Interest for Late Payment under section 18 (4)(a)

Interest as per return/ computation	Interest levied
	(G)

PART H: Penalty imposed

Under section	Penalty imposed
Total	(H)

PART I: Payability/ Refund

Amount Payable {B+C+D+G+H - (E+F)}	
Amount paid with Returns by challans	
Credit of tax deducted at source	
Credit of R.A.O. (Self)	
Credit of R.A.O. (received from others)	
Other credit carried over from Previous Quarter	
Other payments (if any)	
Unadjusted credits carried over to next Qtr. (like unadjusted credit of TDS, RAO & challan amount)	

Balance Payable/ Refundable	
Pay by Date	Within 30 days of receipt of Order
Pay at	Madhya Pradesh Treasury................

PAYMENT DETAILS:

Challan Number	Challan Date	Amount
	Total	

Seal & Signature
Assessing officer

14. In Form 31, for the words "Name and address of the Central/State Governments department/Public Sector Undertaking/Local Body/Public Limited Company", the words "Name and address of the Central/State Government's department" shall be substituted.

15. In Form 39, for item 4, the following item shall be substituted, namely:-
"4 Please pay to Shri / M/s... the sum of Rs.................. ....(in figures) Rupees..............................(in words) only or transfer the amount to his bank A/C No.........................MICR code............ of ....(Name and address of the bank branch) and debit to the head ....".

16. Form 41-A shall be renumbered as Form 41-B and before Form 41-B as so renumbered, the following form 41-A shall be inserted, namely:-

"FORM 41-A

[See Rule 54(1)]

Audit Report under sub-section (2) of section 39 of the Madhya Pradesh Vat Act, 2002

1. I/we have examined the books of accounts and / or records maintained by M/s ....(Name and address of dealer) holding TIN .... in the State of Madhya Pradesh, relating to purchase, sales and stocks in pursuance of the provisions of sub-section (2) of section 39 of the Madhya Pradesh Vat Act, 2002 for the year/period ended on 31st March ....

The above books of accounts and / or records are the responsibility of the dealer's management. Our responsibility is to express an opinion on these records based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India as prescribed by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the records are free of material misstatement(s). An audit includes examining on a test basis, evidence supporting the amounts and disclosure in the books of accounts and / or records. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of books of accounts and / or records. We believe that our audit provides a reasonable basis for our opinion.

2. I / We report the following observations / comments /discrepancies / inconsistencies, if any :-

....

3. We report that, subject to para 2 above
(a) We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purpose of our audit,
(b) In our opinion, proper books of accounts and / or records have been kept by the dealer so far as appears from our examination of the books of accounts and / or records,
(c) In my/our opinion the books of accounts and / or records relating to the Purchase, Sales and Stocks have been maintained as per the Accounting Standards issued by the Institute of Chartered Accounts of India, to the extent applicable.

4. The statement of particulars required to be furnished u/s 39(2) of the Madhya Pradesh Vat Act, 2002 read with Rule 54 of the Madhya Pradesh VAT Rules, 2006, is annexed herewith in Form -B.

5. In our opinion and to the best of our information and according to the explanations given to us, the particulars given in the said form B are true and correct.

For ....
Chartered Accountants

Place ....
Date ....

Name ....
Proprietor/Partner
Membership No.

* Strike out whichever is not applicable.

FORM –B
STATEMENT OF PARTICULARS
PART-I
GENERAL INFORMATION

1. Name of the dealer
2. Address of the principal place of business (with phone, Fax, E-mail etc.)
3. Name and Address (es) (within the State of Madhya Pradesh) of-
   Branch(es)
   Godown(s)
   Manufacturing units
4. Name and Address (es) (outside the State of Madhya Pradesh) of-
   Branch(es)
   Godown(s)
   Manufacturing units
5. Taxpayer Identification No. (TIN) / CST
6. Other identification(s)
   (a) Income Tax PAN
   (b) Central Excise Registration No.
   (c) Service Tax Registration No.
   (d) SSI No.
   (e) Importer Exporter Code No.
7. Status of the dealer [such as proprietary/ partnership/ company/ other-specify]
8. Change in the constitution of business during the year (if any)
9. Indicate name and residential address of proprietor, partners, directors and their share of interest (as on the last date of the financial year)
10. Period under Audit (Financial year)
11. Nature of business – Trader / Manufacturer / Importer /

Exporter / Works Contractor / Leasing / Other (specify)

12 Details of change in the nature of business during the year
(if any)

13. (a) List of books of accounts maintained (in case books of accounts maintained in computer system, mention the books of accounts generated by such system)

(b) List of books of accounts examined

14. (a) Method of accounting employed

(b) Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding year.

15. (a) Method of valuation of closing stock employed in the previous year.

(b) Whether there has been any change in the method of valuation of Closing Stock vis-a-vis the method employed in the immediately preceding year.

16. Particulars of Bank Account(s)-
Name of Bank
Branch
Account No.
Type of Account

17. Account of statutory forms obtained from the Department

Name of the Form	Opening Balance	Obtained during the year	Total	Used / Cancelled (give detail)*	Closing Balance	Forms used during the year		Whether amount as per column (8) included in purchases
		(In Nos.)				No.	Amount (Rs.)	
(1)	(2)	(3)	(4) (2+3)	(5)	(6) (4-5)	(7)	(8)	(9)
49								
31								
31-A								
C								
F								
H								
E1								
E2								
Oth-er								

** Give the book no. and serial no. of Used / Cancelled forms*

18 Details of the Goods dealt with

Name of goods	Schedule & Entry No.	Rate of tax	HSN Code (where applicable)
(1) Goods manufactured and sold			
(2) Goods purchased and sold			
(3) Goods excavated and sold			

19 Whether sales invoices are issued in accordance with the provisions of Madhya Pradesh Vat Act, 2002 & Rules made thereunder

20 Other information, if any (specify)

PART – II

FOR MANUFACTURING ACTIVITY ONLY

A. Particulars of Stock

S. No.	Particulars	Opening Stock	Closing Stock
(1)	(2)	(3)	(4)
(i)	Stock other than finished goods		
(ii)	Goods return from Opening Stock (if any)		
(iii)	Net amount of Stock [(i)(3)-(ii)(3)]		

B. Particulars of Gross Purchase / Receipts of all goods other than finished goods and return of such goods.

(In Rs.)

S.No.	Particulars	Purchase / Receipts	Purchase/ Receipts returned	Net (3) – (4)
(1)	(2)	(3)	(4)	(5)
B-1	Purchase / receipts			
(i)	Tax free goods			
(ii)	Tax paid goods (goods specified in part III of Schedule-II)			
(iii)	Schedule-II goods purchased from a registered dealer opting for composition u/s 11			
(iv)	Schedule-II goods purchased from unregistered dealers			
(v)	Schedule-II goods other than (iii) and (iv)			
(vi)	Inter-State Purchase			
(vii)	Inter-State stock transfer / receipts			
(viii)	Import – from outside the Country			
(ix)	Others			

(x) **Total [(i) to (ix)]**
B-2 Direct Expenses (specify each expense)
(i) Freight & Cartage
(ii) Custom duty, clearing and forwarding Expenses
(iii) Central Excise (if not included in purchase / receipts)
(iv) Commission on Purchase
(v) Insurance
(vi) Local taxes
(vii) Others (specify)
(viii) Manufacturing Expenses
(ix) **Total (i) to (viii)**
C Total {A (iii)+B-1 (x)(5)+B-2 (ix)(5)}
D. Cost of goods manufactured during the year [C(5) – A(4)]

TRADING RESULTS OF MANUFACTURED GOODS

(In Rs.)

	S. No.	Particulars	Opening Stock	Closing Stock	Amount
	(1)	(2)	(3)	(4)	(5)
	E.	Stock of Finished goods (Manufactured)			
	(i)	Sales return during the year			
	(ii)	Net Amount of Stock [E(3)+E(i)(3)]			
	F.	Cost of goods manufactured (D(5))			
	G.	Cost of goods meant for sale [(E(ii)(3)+F(5)-E(4)]			
	G -1	***Cost of the goods meant for sale as per Central Excise Record***			
	G -2	***Difference (if any) [G - G -1]****			
	***** Give reason for difference***				

S. No.	Particulars	Sale/stock transfer	Sale/stock transfer return	Net (3) – (4)
(1)	(2)	(3)	(4)	(5)
H.	**Gross Sale/stock transfer of finished goods, bye-products, waste products, miscellaneous goods and sale / transfer return of such goods**			
I.	**Deductions**			
(i)	Sales of tax free goods			
(ii)	Sales against declaration form / certificate			
(iii)	Amount of VAT included in G.T.O.			
	INTER STATE SALES			
(iv)	Sales of tax free goods			
(v)	Sales against declaration Form "C"			
(vi)	Sales at full rate			
(vii)	Sales u/s 8(5) against declaration Form "C"			
(viii)	Sales against declaration Form "C" but Forms not received			
(ix)	Sales u/s 8(5) against declaration form "C" but Forms not received			
(x)	Sales u/s 8(6) to SEZ units against declaration Form "I"			
(xi)	Sales u/s 8(6) to SEZ units against declaration Form "I" but Forms not received			
(xii)	Direct Export / Deemed Export not supported by necessary proof			
(xiii)	Inter-state stock			

		transfer not supported by declaration form "F"			
		EXPORT SALES			
	(xiv)	Deemed export supported by Form H			
	(xv)	Direct Exports supported by necessary proof			
	(xvi)	Inter-State stock transfer supported by declaration form "F"			
	(xvii)	Total Deductions [(i) to (xvi)]			
	J.	**Taxable Turnover [H(5) – I(xvii)(5)]**			
	K.	**Gross Profit [H(5) - G(5)]**			

	L.	**Computation of VAT**			
		Rate of Tax	**Taxable Turnover [J(5)]**	**VAT**	**Remark**
	(i)	1%			
	(ii)	4%			
	(iii)	12.50%			
	(iv)	Other			
	(v)	**Total**			
	M.	**Computation of Purchase Tax**			
		Rate of Tax	**Purchase Price**	**Purchase Tax**	**Remark**
	(i)	4%			
	(ii)	Other			
	(iii)	**Total**			
	N.	**Computation of Central Sales Tax**			

		Rate of Tax	**Turnover as per I(iv) to I(xiii)**	**Central Sales Tax**	**Remark**
	(i)	2%			
	(ii)	4%			
	(iii)	Other Rate of Tax			
	(iv)	**Total**			

O.	Computation of Entry Tax	
(i)	Total Purchase value of goods (including expenses) {B-1 (x)(5)+B-2 (ix)(5)}	
(ii)	Total Market value of goods acquired or obtained otherwise than by way of purchase	
(iii)	**Total (i+ii)**	
P.	**Deductions-**	
(i)	Purchase/market value of local goods	
(ii)	Purchase /market value of goods specified in Schedule I	
(iii)	Purchase/market value of goods exempted from entry tax under section 10	
(iv)	Purchase value of goods specified in Schedule II, other than local goods, purchased form a registered dealer on which tax is paid or payable by the selling registered dealer	
(v)	Purchase /market value of goods specified in SWchedule II, other than local goods and the goods purchased from a registered dealer on which entry tax is paid or payable by the selling registered dealer, which after entry into a local area -	
	(a) are sold outside the State	
	(b) are sold in the course of inter-State trade or commerce	
	(c) are sold in the course of export out of territory of India	
(vi)	Purchase /market value of goods specified in Schedule-III entered for resale	
(vii)	Purchase /market value of goods specified in Schedule-III-entered for consumption or use but disposed of in any other manner	
(viii)	Purchase /market value of goods on which tax is payable under section 4-A	
(ix)	any other deduction (specify details)	
(x)	**Total (i to ix)**	
	Taxable quantum on which entry tax is payable u/s 3 (1) {O iii (3) - P x (3)}	

Q.	**Breakup of taxable quantum and entry tax payable**			
S. No.	Description of goods/code	Taxable quantum	Rate of tax	Amount of tax
	Total			

R.	**Entry tax payable u/s 4-A**			
(i)	purchase /market value of goods on which tax is payable under sub-section(1)			

	purchase value of goods on which tax is payable under proviso to sub-section (1)			
(iii)	**Total (i+ii)**			

** Rate of tax for this taxable quantum shall be the difference of rate notified under section 4-A and the rate at which tax is paid under section 3 at the time of purchase.

S.	**Composition money payable by manufacturer opting for composition under section 7-A**		
(i)	Gross turnover of local goods		
(ii)	Deduct-		
	(i)	Sales outside the State	
	(ii)	Sales in the course of interstate trade or commerce	
	(iii)	Sales in the course of export out of territory of India	
		Total of 2	
(iii)	Sales within Madhya Pradesh (1-2)		
(iv)	Sales likely to have taken place in the same local area in respect of which goods are local goods		
(v)	Sale price of local goods in respect of which composition money is payable (3-4)		
(vi)	Composition money payable		

T. Set off				
Purchase value of goods on which tax is paid at full rate	Rate at which tax is paid	Rate at which tax is payable	Difference of rate claimed as setoff (2- 3)	Amount of setoff
1	2	3	4	5
			Total	

PART- III

FOR TRADING / CONSIGNMENT SALE ONLY

(In Rs.)

S. No.	**Particulars**	**Opening Stock**	**Closing Stock**
(1)	**(2)**	**(3)**	**(4)**
A.	Stock		
(i)	Goods return from Opening Stock (if any)		
(ii)	Net amount of Stock [A(3)- A(i) (3)]		

S.No.	Particulars	Amount	Amount	Amount
(1)	(2)	(3)	(4)	(5)
		Purchase / Receipts	Purchase / Receipts returned	Net (3) – (4)
B.	**Gross Purchase / Receipts of all goods and return of such goods.**			
	Purchase within the State :-			
(i)	Tax free goods			
(ii)	Tax paid goods (goods specified in part III of Schedule-II)			
(iii)	Schedule-II goods purchased from a registered dealer opting for composition u/s 11			
(iv)	Schedule-II goods from unregistered dealers			
(v)	Schedule-II goods other than (ii), (iii) and (iv)			
(vi)	Purchase inter-State			
(vii)	Inter-State stock transfer/receipts			
(viii)	Import – from outside the Country			
(ix)	Others			
(x)	Total [i to ix]			
C.	**Direct expenses (specify each expenses)**			
(i)	Freight & Cartage			
(ii)	Custom duty, clearing and forwarding expenses			
(iii)	Central Excise (if not included in purchase / receipts)			
(iv)	Commission on purchase			
(v)	Insurance			
(vi)	Local taxes			
(vii)	Others (specify)			
(viii)	Total (i) to (vii)			
D	**Total {A(ii)(3)+B(x)(5)+C(viii)(5)}**			
E.	**Cost of goods meant for sale [D(5) – A(4)]**			

S. No.	Particulars	Sale/ stock transfer	Sale/stock transfer return	Net (3) – (4)
(1)	(2)	(3)	(4)	(5)
F.	**Gross sale / stock transfer of all goods and sale/ transfer return of such goods**			
G.	**Less Deductions**			
(i)	Sales of tax free goods			
(ii)	Tax paid goods (Part III of Schedule II goods)			
(iii)	Sales against declaration form / certificate			
(iv)	Amount of VAT included in G.T.O.			
	INTER STATE SALES			
(v)	Sales of tax free goods			
(vi)	Subsequent Sales u/s 3(1)(b) supported by necessary declaration / certificate			
(vii)	Inter-State stock transfer supported by declaration Form "F"			
(viii)	Sales u/s 8(6) to SEZ units against declaration			

	Form "I"			
(ix)	Sales against declaration Form "C"			
(x)	Sales at full rate			
(xi)	Sales u/s 8(5) against declaration Form "C"			
(xii)	Sales against declaration Form "C" but Forms not received			
(xiii)	Subsequent Sales u/s 3(1)(b) not supported by necessary declaration / certificate			
(xiv)	Sales u/s 8(5) against declaration Form "C" but declaration form not received			
(xv)	Sales u/s 8(6) to SEZ units against declaration Form "I" but declaration Forms not received			
(xvi)	Direct Export / Deemed Export not supported by necessary proof			
(xvii)	Inter-state stock transfer not supported by declaration Form "F"			
	EXPORT SALES			
(xviii)	Deemed export supported by Form H			
(xix)	Direct Exports outside the country supported by necessary proof			
(xx)	**Total Deductions [(i) to (xix)]**			
H.	**Taxable Turnover [F(5) – G (xx)(5)]**			
I.	**Gross Profit [F(5) - E(5)]**			

J.	**Computation of VAT**			
	Rate of Tax	**Taxable Turnover as per [H(5)]**	**VAT**	**Remark**
(i)	1%			
(ii)	4%			
(iii)	12.50%			
(iv)	Other rate			
(v)	Total			

K.	**Computation of Purchase Tax**			
	Rate of Tax	**Purchase Price**	**Purchase Tax**	**Remark**
(i)	4%			
(ii)	Other rate			
(iii)	Total			
L.	**Computation of Central Sales Tax**			
	Rate of Tax	**Turnover as per G(v) to G(xvii)**	**Central Sales Tax**	**Remark**
(i)	2%			

(ii)	4%				
(iii)	Other rate				
(iv)	**Total**				

M.	**Computation of Entry Tax**	
(i)	Total Purchase value of goods (including expenses) **{ B(x)(5)+C(viii)(5)}**	
(ii)	Total Market value of goods acquired or obtained otherwise than by way of purchase	
(iii)	**Total (i+ii)**	
N.	**Deductions-**	
(i)	Purchase/market value of local goods	
(ii)	Purchase /market value of goods specified in Schedule I	
(iii)	Purchase/market value of goods exempted from entry tax under section 10	
(iv)	Purchase value of goods specified in Schedule II, other than local goods, purchased form a registered dealer on which entry tax is paid or payable by the selling registered dealer	
(v)	Purchase /market value of goods specified in Schedule II, other than local goods and the goods purchased from a registered dealer on which entry tax is paid or payable by the selling registered dealer, which after entry into a local area -	
	(a) are sold outside the State	
	(b) are sold in the course of inter-State trade or commerce	
	(c) are sold in the course of export out of territory of India	
(vi)	Purchase /market value of goods specified in Schedule-III entered for resale	
(vii)	Purchase /market value of goods specified in Schedule-III- entered for consumption or use but disposed of in any other manner	
(viii)	any other deduction (specify details)	
(ix)	**Total {i to ((viii))}**	
	Taxable quantum on which entry tax is payable {M(iii)(3) - N(ix)(3))	

O. Breakup of taxable quantum and entry tax payable u/s 3(1)

S.No.	Description of goods/code	Taxable quantum	Rate of tax	Amount of tax
	Total			

PART – IV

STATEMENT OF REVERSAL OF INPUT TAX REBATE

S. No.	Name of goods	* Total value of otherwise disposal of goods	Corresponding purchase price	Rate	Amount of reversal of ITR claimed
1	2	3	4	5	
(i)					
(ii)					
(iii)	TOTAL				

* The value of goods disposed of otherwise than by way of sale within the State of Madhya Pradesh or in the course of inter-state trade or commerce or in the course of export out of the territory of India to be shown.

PART – V

STATEMENT OF TRANSFER OF RIGHT TO USE GOODS

S. No.	Description of goods	Receipts of lease rentals	Rate of Tax	Output Tax
1	2	3	4	5
(i)			4%	
(ii)			12.50%	
(iii)	TOTAL			

PART – VI

TAX LIABILITY ON MISCELLANEOUS SALES

S. No.	Name of goods	Date of purchase	Purchase value	Sale Value	Rate of Tax	Tax	Remarks
1	2	3	4	5	6	7	8
1	Plant & Machinery						
2	Motor Vehicle						
3	DEPB						
4	Others						

PART – VII

Statement of Works Contract (For Contractor/Sub-contractor)

S. No.	Particulars	Opening Stock	Closing Stock
(1)	(2)	(3)	(4)
A.	Stock		
(i)	Goods returned from Opening Stock (if any)		
(ii)	Net amount of Stock [A (3)-A (i)(3)]		

S.No.	Particulars	Amount	Amount	Amount
(1)	(2)	(3)	(4)	(5)
B.	**Gross Purchase / Receipts of all goods and return of such goods.**	Purchase/ Receipts	Purchase/ Receipts returned	Net (3) – (4)
	Purchases :-			
(i)	Tax free goods			
(ii)	Tax paid goods (goods specified in part III of Schedule-II)			
(iii)	Schedule-II goods from a registered dealer opting for composition u/s 11 and unregistered dealers			
(iv)	Schedule-II goods other than (ii) and (iii)			
(v)	Inter-State			
(vi)	Inter-State stock transfer/receipts			
(vii)	Import from outside the Country			
(viii)	Others			
(ix)	Total (i) to (viii)			
C	**Direct expenses (specify each expenses)**			
(i)	Freight & cartage			
(ii)	Custom duty, clearing and forwarding expenses			
(iii)	Central Excise (if not included in purchase / receipts)			
(iv)	Commission on purchase			
(v)	Insurance			
(vi)	Local taxes			
(vii)	Others (specify)			
(viii)	**Total (i) to (vii)**			
D	**Total** {A(ii)(3)+B(ix)(5)+C(viii)(5)}			
E	**Cost of goods used in or for works contract [D(5)-A(4)]**			

S.No.	Particulars	Amount Rs.
(1)	(2)	(3)
F	**GROSS SALE / DISPATCHES**	
I.	Total Number of **Works** Contracts executed in part or full during the year (In Nos.)	
II.	Total receipts up to the year.	
III.	Total receipts during the year.	
IV.	Total amount on which contractor or sub-contractor is not liable to pay tax in accordance with the provision of sec 7(1)(b)	

V.	Total amount for which composition u/s 11 A has been opted.	
VI.	**Total (IV+V)**	
VII.	**Balance (III-VI)**	
VIII.	Expenses incurred for the execution of the works contracts (other than expenses forming part of the sale price) (a) labour charges for execution of works, (b) amount paid to sub-contractor for labour and services, (c) charges for planning, designing and architect's fees, (d) charges for obtaining on hire or otherwise machinery and tools used in the execution of the works contract, (e) cost of consumables such as water, electricity, fuel etc., used in the execution of the work contract the property in which is not transferred in the course of execution of works contract, (f) cost of the establishment of the contractor which is relatable to supply of labour and services, (g) other similar expenses relatable to supply of labour and services, (h) profit earned by the contractor to the extent it is relatable to supply of labour and services (Give Calculation). (i) Any other deduction, (specify)	
IX.	**Total (a) to (i)**	
X.	Taxable Turnover (VII-IX)	
XI.	Determination of VAT on Taxable Turnover	

	Rate of tax	Taxable Turnover	VAT
	4%		
	12.5%		
XII.	**TOTAL**		
XIII.	Amount of tax deducted at source (Certificate enclosed)		

G. Statement of Works Contract(s) for which composition has been opted

G-1. Details of Works Contract(s) under Composition :

Description of the works contract	Duration of contract	Composition order no. and date	Rate of composition	Contract Amount
1	**2**	**3**	**4**	**5**

G-2. Calculation of lump sum amount by way of composition amount

I.	Total payments received up to the year.		
II.	Total payments received during the year.		
III.	Calculation of lump sum amount by way of composition		
	Rate of composition	Receipts	Composition Amount

	2%		
	4%		
	10%		
IV.	**TOTAL**		
V	Whether all returns have been filed within time		

H.	**Computation of Entry Tax**	
(i)	Total Purchase value of goods (including expenses) { B(ix)(5)+C(viii)(5)}	
(ii)	Total Market value of goods acquired or obtained otherwise than by way of purchase	
(iii)	**Total (i+ii)**	
I.	**Deductions-**	
(i)	Purchase / market value of local goods	
(ii)	Purchase /market value of goods specified in Schedule I	
(iii)	Purchase/market value of goods exempted from entry tax under section 10	
(iv)	Purchase value of goods specified in schedule II, other than local goods, purchased from a registered dealer on which entry tax is paid or payable by the selling registered dealer	
(v)	Purchase /market value of goods specified in Schedule II, other than local goods and the goods purchased from a registered dealer on which entry tax is paid or payable by the selling registered dealer, which have been supplied in the course of execution of a works contract in respect of which permission to pay a lump sum by way of composition u/s 11-A of the MP Vat Act, 2002 has been granted.	
(vi)	Purchase /market value of goods on which tax is payable under section 4-A	
(vii)	any other deduction (specify details)	
(viii)	**Total (i to vii)**	
	Taxable quantum on which entry tax is payable u/s 3 (1) {H(iii)(3) - I(viii)(3))	
Q.	**Breakup of taxable quantum and entry tax payable**	

S.No.	Description of goods/code	Taxable quantum	Rate of tax	Amount of tax
	Total			
R.	**Entry tax payable u/s 4-A**			
(i)	purchase /market value of goods on which tax is payable under sub-section(1)			
**	purchase value of goods on which tax is payable under			

(ii)	proviso to sub-section (1)			
(iii)	**Total (i+ii)**			
** Rate of tax for this taxable quantum shall be the difference of rate notified under section 4-A and the rate at which tax is paid under section 3 at the time of purchase.				

PART – VIII

STATEMENT OF INPUT TAX REBATE

S. No.	***Name of the goods***	Total Purchase Amount	Purchase return	Net Purchase (3-4)	Rate of Tax	Amount of ITR claimed		
						At full rate	At reduced rate (full rate - 4%)*	Total
1	2	3	4	5	6	7	8	9
(i)								
(ii)								
(iii)	TOTAL							

* Give reason for reduced rate

PART – IX

1. BENEFITS AVAILED UNDER EXEMPTION/ DEFERMENT SCHEMES:-

A- Benefits availed under Exemption / Deferment Schemes :-

1.	Nature of the Scheme	
2.	Eligibility Certificates Number and Date	
3.	Validity of the Eligibility Certificate	From to
4.	Total Eligibility Amount as per Certificate	
5.	Total of Cumulative Quantum of Tax benefit availed up to the end of preceding year	
6.	Benefits availed during the current year	
7.	Total of Cumulative Quantum of Tax benefit availed up to the end of the current year (5+6)	
8.	Balance of Eligible Amount at the end of the current year (4-7)	

B. DETAILS OF DEFERRED OF TAX

Assessment Year	Year in which deferred tax due for payment	Deferred tax amount	Deferred tax amount due for payment	Deferred tax deposit during the year		Balance amount due for payment at the end of the year (4-6)
				Related to the year	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Total						

PART – X

Miscellaneous Information:

(a) Specify reasons for differences in taxable sales/purchases, tax liability and input tax credit as per books and as disclosed in return(s), if any.

(b) Whether there is delay in payment of tax? if yes, please give particulars:

S.No.	Period	Due Date	Date of payment	Amount	Delay	Interest Payable

(c) Whether there is delay in filing of returns, if yes, give particulars:

S.No.	Period of Return	Due Date	Date of Filing	Delay	Reasons, if any

(d) Summary of Sales to industrial units situated in Special Economic Zone in Madhya Pradesh

S.No.	Name and Address of the Purchaser	TIN	Declaration Form No.	Amount of Declaration Form
		TOTAL Rs.		

(e) Summary of direct Export

S.No.	Name and Address of the Purchaser	Bill of lading No. and date	Amount
		TOTAL Rs.	

(f) Summary of Sales in the course of Export against Form H :

S.No.	Name and Address of the Purchaser	TIN	"H" Form No.	Amount of "H" Form
			TOTAL Rs.	

(g) Summary of inter-state sales liable to tax under Section 8(1) of the Central Sales Tax Act, 1956 against Form 'C':

S.No.	Name and Address of the Purchaser	TIN	"C" Form No.	Amount of "C" Form
		TOTAL Rs.		

(h) Summary of inter-state sales claimed as exempt under section 6(2) of the Central Sales Tax Act, 1956 supported with declarations / certificate:

(A) SALES :

S.No.	Name and Address of the Purchaser	TIN	"C" Form No.	Amount of "C" Form
		TOTAL Rs.		

(B) PURCHASES:

S.No.	Name and Address of the Seller	TIN	Certificate 'E1'/'E2' No.	Amount of "E1/E2 Form
		TOTAL Rs.		

(i) Summary of inter-state Branch transfers/consignment sales supported with declaration in Form 'F':

S.No.	Name and Address of the Consignee	TIN	"F" Form No.	Amount of "F" Form
		TOTAL Rs.		

(j) Summary of inter-state sales claimed as exempt u/s 8(5) of the Central Sales Tax Act, 1956 supported with declaration Form 'C' :

S.No.	Name and Address of the Purchaser	TIN	"C" Form No.	Amount of "C" Form
		TOTAL Rs.		

(k) Summary of inter-state sales claimed as exempt u/s 8(6) of the Central Sales Tax Act, 1956 supported by Form-I :

S.No.	Name and Address of the Purchaser	TIN	"I" Form No.	Amount of "I" Form
		TOTAL Rs.		

PART – XI

COMPUTATION OF VAT

S. No.	Particulars	Amount Rs.
A	**TOTAL LIABILITIES**	
1.	**MANUFACTURER**	
(i)	VAT	
(ii)	Purchase Tax	
2.	**TRADER**	
(i)	VAT	
(ii)	Purchase Tax	
3.	VAT liability of Works Contractor	
4.	Lump sum payable by a dealer opting for composition	
5.	VAT on Miscellaneous Sales	
6.	Tax on transfer of Right to Use Goods	
7.	Tax amount on purchase returns (eligible amount only)	
8.	**Total Tax Liability (1 to 7)**	
B.	**Interest & Penalties**	
1.	**Interest u/s 18**	
2.	**Penalty u/s 18**	
3.	**Total (1+2)**	
C	**TAX CREDITS**	
1.	Excess Input Tax Rebate carried forward from previous year, if any	
2.	**Input Tax Rebate**	
(i)	Rebate adjustment against CST	
(ii)	Rebate adjustment against VAT	
3.	Tax amount on sales return (eligible amount only)	
4.	VAT paid	

5.	Tax deducted at source	
6.	**Other Credits (specify)**	
7.	**Total Tax Credits (1 to 6)**	
D.	**VAT payable / refundable / carried to next year [(A(8)(3) + B(3)(3) – C(7)(3)]**	

COMPUTATION OF CST

S. No.	Particulars	Amount Rs.
(1)	**(2)**	**(3)**
E.	Total CST payable	
F.	Interest & Penalties	
1.	Interest u/s 18	
2.	Penalty u/s 18	
3.	Total [1 + 2]	
G	Total [E + F(3)]	
H.	Input Tax Rebate adjustment in CST [C(2)(i)]	
I.	CST deposit	
J.	**Total (H + I)**	
K.	**Balance CST payable / refundable (G – J)**	
L.	**DETAILS OF REFUNDS RECEIVED**	

S. No.	Particulars	Amount Due	Refund received	Balance outstanding
1	Exports			
2	Plant, machinery, equipments and parts thereof			
3	Unadjusted excess tax			
4	Credit brought forward			

COMPUTATION OF ENTRY TAX

S. No.	Particulars	Amount Rs.
A	**TOTAL LIABILITIES**	
1.	**MANUFACTURER**	
(i)	Entry tax payable u/s 3 (1)	
(ii)	Entry tax payable u/s 4-A	
(iii)	Composition money payable under section 7-A	
2.	**TRADER**	
(i)	Entry tax payable u/s 3 (1)	
3.	Works Contractor	
(i)	Entry tax payable u/s 3 (1)	
(ii)	Entry tax payable u/s 4-A	

4.	**Total Tax Liability (1 to 3)**	
B.	**Interest & Penalties**	
1.	**Interest u/s 18**	
2.	**Penalty u/s 18**	
3.	**Total (1+2)**	
C	TAX CREDITS	
1.	Entry tax paid	
2.	Setoff	
3.	**Other Credits (specify)**	
4.	**Total Tax Credits (1 to 3)**	
D.	Entry tax **payable / refundable** **[(A(4)(3) + B(3)(3) – C(4)(3)]**	

For ....

Chartered Accountants

	Name ....
Place	Proprietor/Partner
Date	Membership No.

DECLARATION

I . . . . (Name of the authorized signatory) in my capacity as . . . . (designation) of . . . . (Name & Address of the dealer) do hereby declare that the particulars given above are true and correct to the best of my/our knowledge, information and belief and all information furnished here in above is in accordance with our books of accounts and the returns submitted as per Appendix-I.

Place
Date

Name
Signature & Designation
(seal)".

17. In Form 49, against serial number 1, for the words " Name and complete address of the consignor ", the words " Name and complete address of the consignor or the consignee, as the case may be, of the other State " shall be substituted.

18. In Form 52, for the last paragraph, the following paragraph shall be substituted, namely :-

"Now, therefore, you are called upon to show cause on............why a penalty of Rs.....................(in words) ....should not be imposed upon you.".

By order and in the name of the
Governor of Madhya Pradesh,

24.9.08

R. K. Yadav
Additional Secretary,
Govt. of Madhya Pradesh,
Commercial Taxes Department,
Mantralaya, Vallabh Bhawan, Bhopal