

Return and Payment of Tax under VAT

No	Category of Dealers	Formm of Return & Annexure for giving details		Periodicity and time limit for furnishing		Periodicity and time limit payment (Challan		Annual Return Form	Time Limit - Annual Return	
1 Dealers holding permission to pay lump sum tax (other than works contract) (< 50 lacs Turnover)										
	Small tax paying dealer	Form 202	Return	Quarterly	Within 30 days of the end of quarter	Quarterly	Within 22 days of the end of quarter	Form 202	Within 3 months from the end of the year	
		Form 202 B	RI Sales							
		Form 202 C	RI Purchase							
	Large Tax paying Dealer	Form 202	Return	Quarterly	Within 30 days of the end of quarter	Quarterly	Within 22 days of the end of Month	Form 202	Within 3 months from the end of the year	
		Form 202 B	RI Sales							
		Form 202 C	RI Purchase							
		Prescribed Statement- monthly for first two months					Within 30 days of the end of the month.			
2 Local Traders (not engaged in MFG, Intersatate sales-pur, imp-exp)										
	Small tax paying dealer	Form 201	Return	Quarterly	Within 30 days of the end of quarter	Quarterly	Within 22 days of the end of quarter	Form 205 and Form 205A	Within 3 months from the end of the year	
		Form 201 A	TI Sales							
		Form 201 B	TI Purchase							
		Form 201 C	Stock statement	Half yearly	end of half year					
	Large Tax paying Dealer	Form 201	Return	Quarterly	Within 30 days of the end of quarter	Monthly	Within 22 days of the end of Month	Form 205 and Form 205A	Within 3 months from the end of the year	
		Form 201 A	TI Sales							
		Form 201 B	TI Purchase							
		Form 201 C	Stock statement	Half yrly	end of half year					
		Prescribed Statement- monthly for first two months								Within 30 days of the end of the month.
	3 Residuary Delear (Other than above)									
	Small tax paying dealer	Form 201	Return	Quarterly	Within 30 days of the end of quarter	Quarterly	Within 22 days of the end of quarter	Form 205 and Form 205A	Within 3 months from the end of the year	
		Form 201 A	TI Sales							
		Form 201 B	TI Purchase							
		Form 201 C	Stock statement	Half yrly	end of half year					
	Large Tax paying Dealer	Form 201	Return	Monthly	Within 30 days of the end of quarter	Monthly	Within 22 days of the end of Month	Form 205 and Form 205A	Within 3 months from the end of the year	
		Form 201 A	TI Sales							
		Form 201 B	TI Purchase							
		Form 201 C	Stock statement	Quarterly	end quarter					
4 Dealer engaged in sale of schedule III goods										
	Motors spirit Dealer	Form 201	Return	Monthly	Within 30 days of the end of Months	Monthly	Within 12 days of the end of Month	Form 205 and Form 205A	Within 3 months from the end of the year	
		Form 201 A	TI Sales							
		Form 201 B	TI Purchase							
		Form 201 C	Stock statement	Quarterly	End of quarter					
		Form 212	Tax Statement	Monthly	End of Month					
		Form 213	Daily account							
5 Special category Delear (Importer-Exporter, devloper of sez)										
	Special category Dealer	Form 201	Return	Monthly	Within 30 days of the end of quarter	Monthly	Within 22 days of the end of Month	Form 205 and Form 205A	Within 3 months from the end of the year	
		Form 201 A	TI Sales							
		Form 201 B	TI Purchase							
		Form 201 C	Stock statement	Quarterly	end of half year					

Notes:

*** Small tax paying delear means a delear where tax payable by him in the P.Y or In C.Y is Rs.60000 or less.

*** For Sugar/Khandsari manufacturing co- op society being register delear is required to file return half yearly basis, pay tax monthly.

*** Eligible industries for exemption & Deferment has to file Form 203 & Form 204 monthly additionally.

*** E payment compulsory- tax payable or paid is greater than 10 lacs during the year