Vat Rate

| 0% | 1% | 4% | 20% | 12.5% |
|---|---|---|---|---|
| Exempted or agricultural goods and goods of social importance | Precious and semi-precious metals | Input used for manufacturing goods, capital goods and other essential items | Demerit / Luxury Goods | Rest of commodities and trading |

Vat Return

| Monthly | Quarterly | Yearly |
|---|---|---|
| 70 days from the end of month if only tax is paid within due date<br>1.Within 30 days from the end of month if tax is 5,000/- or less<br>2. Within 40 days from the end of month if tax is more than Rs. 5,000/-. | 75 days from the end of quarter if only tax is paid within due date | 30-6 if not audited<br>31-12 if audited (Audit exceeding 1 crore total TO and taxable TO exceeding Rs. 20 Lacs) |

Note: The extension of 30 days has been given for filing the return. (Temporary in nature)

**Revised Return:** Within 30 days from the end of monthly return relates.

Challan Payment

| Monthly | Quarterly |
|---|---|
| $22^{nd}$ from the end of month | $22^{nd}$ from the end of the quarter |

| Annual return for monthly dealer | Annual Return for quarterly return |
|---|---|
| Form No. 205 | Form No. 202 |

Interest: 1.5% per month for late payment of VAT

Penalty for late payment of tax

| First 7 Days | Rs. 100 and then upto 30 days | ➢ 30 days or part of month |
|---|---|---|
| Rs. 100 Per day | Rs. 100 Per day | Rs. 3,000 for monthly dealer<br>Rs. 1,000 for lump-sum dealer<br>Rs. 2,000 for quarterly dealer |

Penalty for late payment of return: Rs. 10,000/-

Submission of audit report: - within 30 days from the date of obtaining such audit report.

Method of computation

| | | |
|---|---|---|
| Substraction Method | Addition Method | Tax Credit Method |

Monthly Dealer

| **Return Type** | **Document Type** | **Mandatory / Optional** | **Upload Format** |
|---|---|---|---|
| Monthly-Normal | Form 201 | Mandatory | .XLS |
| Monthly-Normal | Form 201A | Mandatory | .CSV |
| Monthly-Normal | Form 201B | Mandatory | .CSV |
| Monthly-Normal | Form 201C | Can be filed only for quarter end months | .XLS |
| Monthly-Deferred | Form 204 | Can be filed only for deferred branches in addition to all the above forms | .XLS |
| Monthly-Exempted | Form 203 | Can be filed only for exempted branches in addition to all the above forms | .XLS |
| Annually | Form 205 | Mandatory / can be filed only at the year end | .XLS |
| Annually | Form 205A | Mandatory / Can be filed only at the year end | .XLS |

Quarterly Dealer

| **Return Type** | **Document Type** | **Mandatory / Optional** | **Upload Format** |
|---|---|---|---|
| Quarterly-Normal | Form 201 | Mandatory | .XLS |
| Quarterly-Normal | Form 201A | Mandatory | .CSV |
| Quarterly-Normal | Form 201B | Mandatory | .CSV |
| Quarterly-Normal | Form 201C | Can be filed only for quarter end months | .XLS |
| Annually | Form 205 | Mandatory / can be filed only at the year end | .XLS |
| Annually | Form 205A | Mandatory / Can be filed only at the year end | .XLS |

Lump-sum Dealer

| **Return Type** | **Document Type** | **Mandatory / Optional** | **Upload Format** |
|---|---|---|---|
| Quarterly – Lump-sum | Form 202 | Mandatory | .XLS |
| Quarterly – Lump-sum | Form 202A | Mandatory | .CSV |
| Annually | Form 202 Annually | Mandatory / Can be filed only at the year | .CSV |

| | | | |
|---|---|---|---|
| | | end | |
| Annually | Form 202A | Mandatory / Can be filed only at the year end | .XLS |

CST Return

| | | |
|---|---|---|
| CST Form 3B | Mandatory | .XLS |
| CST Purchase Details | Mandatory | .CSV |
| CST Sales Details | Mandatory | .CSV |

Preparation for the Return

| **Light Green** | **Dark Green** | **Light Blue** | **Orange** | **Pink** |
|---|---|---|---|---|
| Only Integers | Only select data | Only character | Only dates | Only characters and integers |

Condition for Lump-sum dealer – TO < Rs. 75 Lakh is eligible

| | |
|---|---|
| Condition 1 | No Input Credit is available |
| Condition 2 | No Tax on sale made |
| Condition 3 | No inter-state sale and purchase |
| Condition 4 | Only retail invoice they can issue |
| Condition 5 | No tax invoice they can issue |
| Condition 6 | In addition to sale tax, purchase tax u/s 9 would be required to pay |

TO Covers (sales) as mentioned below:

1. Local sales
2. Inter State Sales
3. Export Sales
4. Deemed Export Sales
5. Sales as Agent of principal
6. Sales includes sales of Machinery and second hand cars and other capital goods

TO Covers (purchase)

1. Only local purchase within state

| | | | | |
|---|---|---|---|---|
| Form A | B | C | D | E I & II |
| Application for registration | Form for Registration certificate | Interstate sales | Certificate for purchasing goods form outside state from government | RR sales By seller on receipt of C form from buyer<br>And E-II by sales in transit against receipt of Form C |
| F | G | H | J | J |
| Branch transfer or stock transfer | Indemnity Form when C form Lost | Certificate of Export | Certificate by SEZ unit | Certificate to be issued by Diplomats, UN agency |