FORM 201

(See rule 18 and sub-rule (2), (3A), (3B) and (3C) of rule 19

MONTHLY/QUARTERLY/ HALF YEARLY RETURN UNDER THE GUJARAT VALUE ADDED
TAX ACT, 2003

Registration No. | | | | | | | | | | | |

Tax Period: from _______________ to _______________

Name of the registered dealer:
_________________________________ ________________

Address : ---

Original/Revised
If revised
Date of original return ------------
Acknowledgement
No.---------------------------
Attach a note explaining the revisions

PART I

Turnover of sales and purchases

Description	Sales Rs.	Purchases Rs.
01 Total turnover.		
02 Deduct:		
02.1 Exempted from tax under section 5(1)		
02.2 Exempted from tax under section 5(2)		
02.3 Branch transfer or consignment to and from outside the State		
(a) of the goods manufactured		
(b) other than (a) above		
02.4 Purchases not qualifying for tax credit as per section 11(8) read with section 11(5)		
02.5 Reduction as per item 37 of Annexure II		
02.6 Charges towards labour, service and other charges referred to in sub-clause (c) of clause (30) of section 2		
Total of (02.1) to (02. 6)		
03 Net Taxable Turnover ((1-02)		

PART II

Output Tax

Rate of tax.	Commodity	HSN Code	Turnover excluding tax.	Tax	Additional tax	Total Turnover including tax
1%						
4%						
12.5%						
Other						
Total						
04.1				Total tax		…………...

Tax payable on the purchases of taxable goods under section

Rate of tax. 1.	Commodity 2.	HSN Code 3.	Turnover of purchase 4.	Tax 5.	Additional tax 6.
1%					
4%					
12.5%					
Other					
Total					
04.2				Total tax (Col. 5 + Col.	

PART III

Input Tax

Description	Value of goods (Rupees)
05 Purchase of capital goods from registered dealers	
06 Purchases of taxable goods other than capital goods fron registered dealers.	
07 Purchases of taxable goods from a person other than registered dealer.	
Total	

Calculation of input tax credit					
Rate of tax. 1.	Commodity 2.	HSN Code 3.	Turnover of purchase 4.	Tax 5.	Additional tax 6.
1%					
4%					
12.5%					
Other					
Total (Col.5+Col.6)					
Tax payable on the purchases of taxable goods under section 9					
Tax paid under the Gujarat Tax on Entry of Specified Good into Local Areas Act,2001 (Guj. 22 of 2001)					
08 Tc					

PART IV

Tax credit

Description	Amount (Rupees)
09 Tax credit brought forward from previous tax period	
10 Tax credit as per8	
Total (9 + 10)	
Adjustment of tax on purchase as per Annexure I (±)	
11 Gross tax credit	
12 Reduction in tax credit:	
12.1 Under section 11(3)(b)(i) (other than 12.2 below)	
12 2 Under section 11(3)(b)(ii) (of the goods manufactured)	
12.3 Under section 11(3)(b)(ii) (of fuels used for manufacture of goods)	
12.4 Under section 11(5) (for use in manufacture of goods exempted from tax under sections 5(1) and 5(2))	
12.5 Other reason	
TOTAL : [12.1 + 12.2 + 12.3+12.4+12.5]	
13 Net tax credit admissible (11 – 12)	

PART V

Net tax payable

Description	Amount(Rupees)
14 The amount of tax payable as pe 04.1	
15 Tax payable on the purchases of taxable goods under section 9as per 04.2	
16 Total tax	
17 LESS:	
17.1 Adjustment of tax on sale as per Annexure I (±)	
17.2 Remission under section 41	
17.3 Credit u/s. 59B(9) of the amount of tax deducted at source (enclose Form- 703)	
17.4 Adjustment of the amount deposited under section 22	
17.5 Net tax credit as per 13	
Total	
18 Net tax payable (16 – 17)	
19 Excess Amount of tax credit (18– 17)	
20 Excess Amount of tax credit adjusted against CST	
21 Excess Amount of tax credit claimed as refund	
22 Amount of tax credit carried forward to the next tax period[19 – (20+21)]	

PART VI Payment of tax

23 Amount payable			Amount(Rupees)
23.1 Amount of tax payable as per 18			Rs.
23.2 Amount of interest.			Rs.
23.3 Amount of penalty			Rs.
Total			Rs.
24 Amount paid			Rs.
25 Amount outstanding			Rs.
26 Amount paid in excess			Rs.
Chalan No	Date of payment	Bank/treasury in which amount paid.	Rs.

Annexure I

(in rupees)

Adjustment in sale as per	Increase	Decrease
27 Sub-section (1) of section 8		
27.1 Sub- clause (a) (sale cancelled)		
27.2 Sub- clause (b) (alteration in consideration of sale)		
27.3 Sub- clause (c) (goods returned)		
28 Sub-rule (7) of rule 17 (pertains to transactions through commission agent)		
Total:		
29 Net of sale		
Adjustment in tax on sale		

Annexure II

(in rupees)

Adjustment in purchase	Increase	Decrease
30 on account of credit note/debit note		
31 on account of goods on which right to use such goods is transferred as defined under sub-clause (d) of clause (23) of section 2.		
Total:		
32 Net of purchase		
Adjustment in tax on purchase		

(in rupees)

Annexure III

Reduction	Sales	Purchases
33 Sales/purchases as specified in sub-section (2) of section 5 of the Central Act. (By way of transfer of documents of title)		
34 In the course of export/import out of country.		
35 Sales/purchases as specified in sub-section (3) of section 5 of the Central Act.		
36 In the course of interstate trade and commerce other than branch transfer or consignment.		
37 Total		

Annexure I V

Description of top 3 commodities dealt in during the tax period.	1	
	2	
	3	

Tax invoice issued in the period from No........................to No..............................

Retail invoice issued in the period from No......................to No...............................

Declaration

I, ____ _ declare

(a) that the information given in this Form and Appendix thereto are true, complete and conform to my books of accounts,

(b) that list of tax invoices for the sales and purchases made in this tax period is enclosed as per the Appendix provided with this Form,

(c) that tax credit claimed in this return is in conformity with the provisions contained in section 11 and rules made there under,

(d) that the total turnover for which tax invoice or retail invoice are not issued is of Rs/___________________________________(rupees……………………………… ………………………………………) during this tax period.

Place: Full Signature of authorized signatory

Date: Name :

Status :

__________________________________ __________________________________

For Office Use.

Return received by Date.

CTO code No. ____________

Entry No. in office record. Date.

FORM 201A APPENDIX TO FORM 201

(List of sale)
(See su-rule (2) of rule 19)

List of sale of goods against tax invoice in the State

Registration Certificate No.

Name and style of business	M/s....
Tax period	From ..... To...........

A. **List showing sale of goods to registered dealers.**

Sr. No.	Tax Invoice No.	Date.	Name with RC No. of the registered dealer to whom goods sold		Turnover of sale of taxable goods				
			(a)		(b)				
			(i) Name	(ii) R.C. No	Goods with HSN	Value of goods	Tax	Additional tax	Total
1									
2									
3									
...									
Total									

DECLARATION

I,___________________________________(name in CAPITALS), hereby declare that the contents of the above lists and tables are true and correct and nothing has been concealed therein

Place: Full signature of the authorised signatory

Date: Name

Status

Note: An authorized person alone shall sign each page of this list. A list signed by any person not authorised or a unsigned list shall be treated as invali

FORM 201B **APPENDIX TO FORM 201**

(List of purchase)

(See sub-rule (2) of rule 19)

List of purchase of goods against tax invoice in the State

Registration Certificate No.

Name and style of business	M/s....
Tax period	From ..... To..........

A. **List showing purchase of goods from registered dealers.**

Sr. No.	Tax Invoice No.	Date.	Name with RC No. of the registered dealer from whom goods purchase		Turnover of purchase of taxable goods				
			(a)		(b)				
			(i) Name	(ii) R.C. No	Goods with HSN	Value of goods	Tax	Additional tax	Total
1									
2									
3									
...									
Total									

DECLARATION

I,__________________________________(name in CAPITALS), hereby declare that the contents of the above lists and tables are true and correct and nothing has been concealed therein

Place: Full signature of the authorised signatory

Date: Name

Status

Note: An authorised person alone shall sign each page of this list. A list signed by any person not authorised or an unsigned list shall be treated as invalid.