

Form 304

(See sub-rule (2) of rule 29, sub-rule (2) of rule 31 and sub-rule (2) of rule 32)
ASSESSMENT ORDER

(under section 32/34/35 of the Gujarat Value Added Tax Act, 2003)

Name of the Dealer:

Registration Certificate No. :

Address:

Assessment Year:

Period of assessment:

Date of service of notice in form on

PART I

Turnover of sales and purchases

Description	Sales Rs.		Purchases Rs.	
	As per return	As per assessment	As per return	As per assessment
01 Total turnover.				
02 Adjustment as per item 29 of Annexure I and 32 of Annexure II				
03 Net turnover				
04 Deduct:				
04.1 Exempted from tax under section 5(1)				
04.2 Exempted from tax under section 5(2)				
04.3 Branch transfer or consignment to and from outside the State.				
(a) of the goods manufactured				
(b) Other than (a) above				
04.4 Purchases not qualifying for tax credit as per section 11(8) read with section 11(5)				
04.5 Reduction as per item 37 of Annexure-III				
04.6 Charges towards labour, service and other charges referred to in sub-clause (c) of clause (30) of section 2				
Total of (04.1) to (04.6)				
05 Net Taxable Turnover (03-04)				

PART II

Output Tax

Rate of tax.	Commodity	HSN Code	Turnover excluding tax.	Tax payable.	Total Turnover including tax
1%					
4%					
12.5%					
Other					
06 Total GVAT					
C.S.T. (i) Against Form C/D (ii) Other than (i) above.					
Grand total					

PART III

Input Tax

Description	Value of goods (Rupees)	
	As per return	As per assessment
07 Purchase of capital goods from registered dealers		
08 Purchases of taxable goods other than capital goods from registered dealers.		
09 Purchases of taxable goods from a person other than registered dealer.		

Total						
Calculation of input tax						
Rate of tax.	Commodity	HSN Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Tax paid in respect of item 9 or tax paid under the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001 (Guj.22 of 2001)	
1.	2.	3.	4.	5.	6.	
1%						
4%						
12.5%						
Other						
Purchase value on which tax paid under the Gujarat Tax on entry of Specified Goods into Local Areas Act, 2001 (Guj. 22 of 2001)		Rs..				
Sub-total						
10 Total: (column 5 + column 6)						

PART IV Tax credit

Description	Admissible Tax Credit (Rupees)	
	As per return	As per assessment
11 Tax credit brought forward from previous tax period		
12 Tax credit as per 10		
13 Total (11 + 12)		
14 Reduction in tax credit		
14. 1 Under section 11(3)(b)(i) (other than 14.2 below)		

14.2 Under section 11(3)(b)(ii) (of the goods manufactured)		
14.3 Other reason		
15 TOTAL: [14.1 + 14.2 + 14.3]		
16 Net tax credit admissible (13 – 14)		

PART V
Net tax payable

Description	Rupees.	
	As per return	As per assessment.
17 The amount of tax payable as per 06		
18 LESS:		
18.1 Credit u/s. 59B(9) of the amount of tax deducted at source (enclose Form 703)		
18.2 Adjustment of the amount deposited under section 22		
18.3 Net tax credit as per 16		
Total :		
19 Net tax payable (17 – 18)		
20 Excess Amount of tax credit (18 – 17)		
21 Amount of tax credit adjusted against CST		
22 Amount of tax credit carried forward to the next tax period (20 – 21)		

PART VI
Payment of tax

Description	Rupees.	
	As per return	As per assessment
23. Amount payable		
23.1 Amount of tax payable as per 19		
23.2 Amount of interest.		
23.3 Amount of penalty		

Total.		
24. Amount paid		
25. Amount outstanding		
26. Amount paid in excess		
Chalan No. Rs.....(in words.....)		
Date of payment.		
Bank/treasury in which amount paid.		

Annexure I (in rupees)

Adjustment in sale as per	Increase		Decrease	
	As per return	As per Assessme nt	As per return	As per Assessme nt
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				

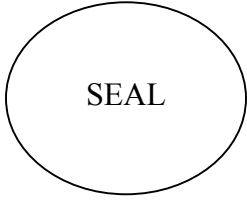
Annexure II**(in rupees)**

Adjustment in purchase	Increase		Decrease	
	As per return	As per assessment	As per return	As per assessment
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				

Annexure III**(in rupees)**

Reduction	Sales		Purchases	
	As per return	As per Assessment	As per return	As per Assessment
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				

ORDER:-



Place:
Date:

Signature:
Designation: