

Form VAT-R2
[See rule 16(2)]

D D M M Y Y

--	--	--	--	--	--	--	--

Original/Duplicate copy of return for the year ended on:

1. Dealer's identity

Name and style of business	M/S						
Address						Contact No.	
T I N	0	6				Economic Activity Code	

2. Gross turnover, taxable turnover of sales and computation of tax (See sections 2(1)(u), 3, 6 and 7 of the Act)

(a) Description	(b) Value of goods	(c) Lists appended to the return
2A. Sale price received/receivable in respect of goods sold plus value of goods exported out of State or disposed of otherwise than by sale or sent for sale to local agents (VAT dealers)		
2B. Deductions		
(1) Sale outside the State (of goods purchased outside the State)		LS-1
(2) Sale in the course of inter-State trade		LS-2
(3) Sale in the course of import into India		LS-3
(4) Sale in the course of export out of India		LS-4
(5) Sale of exempted goods in the State		
(6) Sale of goods to UNICEF, and WHO.		LS-5
(7) Value of goods sent for sale to local agents (VAT dealers)		LS-6
(8) Value of goods exported out of State (Consignment transfers)		LS-7
(9) Value of goods disposed of otherwise than by sale		LS-8
(10) Total of (1) to (9)		
2C. Taxable turnover of sales 2A(b) – 2B(10)(b)		LS-9

2D.	(a) Break-up of 2C according to rate of tax	(b) Effect of return of goods & (de-)/escalation [LS-10]	(c) Net taxable turnover [(a) ± (b)]	(d) Rate of tax	(e) Tax amount [(c) X (d)]
(1)					
(2)					
(3)					
(4)					
(5)	Total tax amount				

3. Purchase, import and receipt of goods and computation of tax paid on purchases made in the State

3A. (a) Description	(b) Lists appended to return	(c) Amount	(d) Stock as on 31 st Mar. last To be given with return for 31/3
Aggregate of price/value of goods, –			
(1) Purchased outside the State (for sale outside)	LP-1		
(2) Purchased in the course of export out of India	LP-2		
(3) Purchased in the course of inter-State trade	LP-3		
(4) Purchased in the course of import into India	LP-4		
(5) Imported into State	LP-5		
(6) Received for sale from dealers regd. under VAT	LP-6		
(7) (i) Purchases from VAT dealers on tax invoice	LP-7		
(ii) Other purchases in the State			
(8) Total of rows (1) to (7)			

3B.	(a) Break-up of 3A(7)(i) according to rate of tax	(b) Effect of return of goods & (de-)/escalation [LP-8]	(c) Net purchases [(a) ± (b)]	(d) Rate of tax	(e) Tax paid [(c) X (d)]
(1)					
(2)					
(3)					
(4)					
(5)	Total tax paid				

4. Aggregate of tax levied on sale or purchase

(1)	Sale tax 2D(5)	
(2)	Purchase tax 11(4)(d) Page 3	
(3)	Total tax (1) + (2)	

5. Computation of input tax (See section 8 of the Act)

(1)	Tax paid on purchases made in the State 3B(5)(e)	
(2)	Less tax paid, not part of input tax 10G(3)(g) Page 3	
(3)	Input tax (1) – (2)	

6. Tax payable, refundable or adjustable (See section 20 of the Act)

(1)	Tax payable 4(3) – 5(3)	
(2)	Tax adjusted under CST Act	
(3)	Refund claimed	
(4)	Excess carried forward	

Note:- If 6(1) is a negative value, the absolute value thereof will first be adjusted against tax payable under the CST Act, if any and the balance carried forward for adjustment with future tax liability but refund may be claimed in case of: (i) export of goods out of India, (ii) difference in rate of tax or (iii) inadvertent excess payment of tax, by making an application.

Date:

[Signature of authorised person]

7. Details of tax deposited

Serial No.	Name of treasury where tax deposited or Bank on which DD / Pay order drawn or Office from where RAO issued etc.	Treasury receipt (TR) / DD / PO / RAO				For office use	
		Type of Instrument	No.	Date	Amount	DCR No.	Date
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)	Excess paid brought forward from last return						
(8)	Total of rows (1) to (7)						

8. Account of forms printed under the Government authority/ required to be authenticated by the assessing authority

Serial No.	Type of Form	Opening stock at the beginning of the return period	Blank forms received or authenticated during the return period	Number of forms used during the return period	Aggregate of amount of transactions for which forms used
(1)					
(2)	ST-38 (Out)				
(3)	VAT-				
(4)	C				
(5)	E-I				
(6)	E-II				
(7)	F				
(8)	H				

9. Statutory declarations and certificates received from other dealers furnished with the return

Serial No.	Type of form	No. of forms furnished	Aggregate of amount of transactions for which forms furnished	Serial No.	Type of form	No. of forms furnished	Aggregate of amount of transactions for which forms furnished
(1)	VAT-38(out)			(7)	C		
(2)	VAT-			(8)	D		
(3)	VAT-			(9)	E-I		
(4)	VAT-			(10)	E-II		
(5)	VAT-			(11)	F		
(6)	VAT-			(12)	H		

Declaration

I, _____ (name in CAPITALS), hereby, solemnly affirm that I am authorised to furnish this return and all its contents including tables 10 and 11, lists, statements, declarations, certificates and other documents appended to it or filed with it are true, correct and complete and nothing has been concealed therein.

Place:

Date: [Signature]

Status: Tick (✓) applicable [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

(For use in the office of the assessing authority)

- (1) Date of data entry in VAT-register/Computer:
- (2) Signature of the official making the data entry:
(Affix stamp of name & designation)
- (3) Signature of the assessing authority with date:
(Affix stamp of name & designation)

Acknowledgement

The undersigned acknowledges having received the original of this return on the date mentioned below:

- (1) Date of receipt of return:
- (2) [Signature with stamp of name and designation of receipt clerk]

Note:- 1. Reference to sections or schedules in the Act in the return is indicative and not comprehensive.
2. A dealer who has not dealt goods in the circumstances specified in Schedule E to the Act or section 3(3) of the Act during the return period, does not have to fill in the next page of the return.

10. Computation of tax paid in respect of goods purchased in the State from VAT dealers on tax invoice which is not to form part of input tax (See section 8(1) and Schedule E to the Act)

Circumstances in which tax paid in respect of purchase of certain goods not to form part of input tax						Purchase value	
(a)						(b)	
A. Petroleum based fuels and natural gas purchased from VAT dealers on tax invoice and not resold							
B. Capital goods purchased from VAT dealers on tax invoice,							
(1) For use mainly –							
(i) In the manufacture of exempted goods;							
(ii) In mining;							
(iii) In the telecommunications network;							
(iv) In the generation and distribution of electric energy or other form of power;							
(2) Which forms part of gross block on the day cancellation of registration certificate takes effect							
C. Paddy purchased from VAT dealers on tax invoice when such paddy or rice manufactured therefrom is sold in the course of export out of India.							
D. Rice purchased from VAT dealers on tax invoice when sold in the course of export out of India							
E. All goods, except mentioned at A and B above, purchased from VAT dealers on tax invoice when,-							
(1) Used in the telecommunications network, in mining or in the generation and distribution of electricity or other form of power							
(2) Exported out of State;							
(3) Disposed of otherwise than by sale;							
(4) Used in manufacture or packing of exempted goods (except when such goods are sold in the course of export out of India);							
(5) Used in manufacture or packing of taxable goods, which goods are, —							
(i) exported out of State; or							
(ii) disposed of otherwise than by sale;							
(6) Left in stock, whether in the form purchased or in manufactured or processed form, on the day cancellation of the registration certificate takes effect.							
F. Total of A to E							
G. Calculation of input tax at different rates		(b)	(c)	(d)	(e)	(f)	(g)=Total (b) to (f)
(1) Break-up of F(b) according to tax rates							
(2) Rate of tax							
(3) Input tax to be reversed (1) x (2)							

Note:- Where any goods purchased in the State are used or disposed of partly in the circumstances mentioned in column (a) against entries **A** to **E** above and partly otherwise, the purchase value of such goods shall be computed pro rata.

11. Purchase tax (See section 3(3) of the Act)

Circumstances in which purchase tax levied		Purchase value of goods taxable at different rates		Rate of tax	Purchase tax
(a)		(b)		(c)	(d)
(1)	Taxable goods purchased in the State without payment of tax when such goods or the goods manufactured therefrom are either exported out of State or used or disposed of (except when sold in the course of export out of India) in a manner that no tax or CST is payable to the State	(i)			
		(ii)			
(2)	Goods purchased in the State at lower rate of tax for specified purposes but not made use of for the said purposes Tax computed under proviso to section 7(5)	(i)			
		(ii)			
(3)	Paddy purchased in the State without payment of tax when such paddy or the rice manufactured therefrom is exported out of India				
(4)	Total [(1)(i) + (1)(ii) + (2)(i) + (2)(ii) + (3)]				

Note: Where any goods purchased in the State are used or disposed of partly in the circumstances mentioned in column (a) against entries at serial number (1) and (2) above and partly otherwise, the purchase tax leviable on such goods shall be computed pro rata.

Date:

[Signature of authorised person]