**FORM VAT 115**

(See Rule 34(4))

**ANNUAL STATEMENT**

|  |  |
| --- | --- |
|  | **General Information:** 1.2) Year :1.1) LVO/VSO CODE : \_\_\_\_\_\_\_\_\_\_\_\_\_\_ 1.3) Type of statement : Original/ Revised 1.4) Date of filing of statement:1.5) TIN No. : \_\_\_\_\_\_\_\_\_\_\_\_\_\_1.6) Full Name of the dealer : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_1.7) Address of the dealer : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
|  | **PARTICULARS OF TURNOVERS** |
|  | 2) Total Turnover (local) |  | 3) Total Turnover(Interstate/Exports/Import/Consignment) |  |
|  | 2.1) Sales return,discounts, labour charges etc. as per Rule 3(2) |  | 3.1) Sales return, discounts, labourcharges etc. as per Rule 3(2) |  |
|  | 2.2) Consignment Sales/CASales |  | 3.2) Stock Transfers / Consignment Sales |  |
|  | 2.3) Tax Collected (VAT) |  | 3.3) Exempted Sales |  |
|  | 2.4) Exempted Sales |  | 3.4) Direct Exports |  |
|  | 2.5) Others |  | 3.5) Deemed Exports (Against H Form) |  |
|  | 2.6) Taxable Turnover (local) (Box 2 less (Total of Box 2.1 to Box 2.5)) |  | 3.6) Sales in Transit (E-1 and E-II) |  |
|  |  |  | 3.7) Sales in the course of import (HighSea Sales) |  |
|  |  |  | 3.8) CST Collected |  |
|  |  |  | 3.9) Taxable (Interstate) (Box no.3 less(Total of Box no.3.1 to 3.8)) |  |
| 4. | **Net Tax Payable** |  |
|  |  | 4.1) Output Tax Payable (Refer Box no.8.3) |  |
|  |  | 4.2) Input tax credit (Refer Box No.11) |  |
|  |  | 4.3) Net Tax Payable (Box No.4.1 - Box No 4.2] |  |
|  |  | 4.4) Tax deducted at source (Certificate Enclosed) |  |
|  |  | 4.5) Balance Tax Payable (Box No. 4.3 – Box No. 4.4) |  |
|  | 4.6) Refund Yes / No | Rs. | 4.7) Credit carried forward Yes / No | Rs. |
|  | 4.8) Net Tax refund as per Incentive Notification | Rs. |  |
|  |
|  | **Tax payment details** |
| 5. | Details | Amount | Cash/DD/Chq/Challan No: | Bank | Date |
|  | 5.1) Tax Payable as per Box No.4.5 |  |  |  |  |
|  | 5.2) Interest |  |  |  |  |
|  | 5.3) Others |  |  |  |  |
|  | 5.4) Total of Box No.5.1, BoxNo.5.2 and Box No.5.3 |  |  |  |  |
| **FOR CTD/BANKS USE ONLY** |
|  | Date of receipt of return \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Recd. Rs. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_In Words \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Challan No. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date \_\_\_\_\_\_\_\_\_\_\_\_\_Signature and Seal of LVO/VSO |

|  |  |
| --- | --- |
| 6 | Details of Local Sales/ URD Purchases and Output Tax/Purchase Tax Payable**\*** |
|  | 6.1 Taxable turnover of sales at rate of 1% tax |  | 6.7 Output tax Payable (relating toBox No.6.1) |  |
|  | 6.2 Taxable turnover of sales at rate of 4% tax |  | 6.8 Output tax Payable (relating toBox No.6.2) |  |
|  | 6.3 Taxable turnover of sales at standard rate oftax of 12.5% |  | 6.9 Output tax Payable (relating toBox No.6.3) |  |
|  | 6.4 Taxable turnover of URD purchases (specifyrate of tax) |  | 6.10 Purchase tax Payable (relating to Box No.6.4) |  |
|  | 6.5 Others, if any (please specify) |  | 6.11 Output tax Payable (relating to Box No.6.5) |  |
|  | 6.6 **Total (Box No.6.1 to 6.5)** |  | 6.12 **Total Output Tax Payable (Box No 6.7 to 6.11)** |  |
| 7 | Details of Interstate Sales and CST Payable**\*** |
|  | 7.1 Taxable turnover of inter-State sales at 1% |  | 7.7 Output tax Payable (relating toBox No.7.1) |  |
|  | 7.2 Taxable turnover of inter-State sales against C or D Forms at 4% tax |  | 7.8 Output tax Payable (relating toBox No.7.2) |  |
|  | 7.3 Taxable turnover of inter-State sales without C or D Forms at 12.5%. |  | 7.9 Output tax Payable (relating toBox No.7.3) |  |
|  | 7.4 Taxable turnover of inter-State sales without C or D Forms at 10%. |  | 7.10 Output tax Payable (relating toBox No.7.4) |  |
|  | 7.5 Others, if any (please specify) |  | 7.11 Output tax Payable (relating to Box No.7.5) |  |
|  | **7.6 Total (Total of Box Number 7.1 to 7.5)** |  | **7.12 Total output tax Payable (Total of Box Nos.7.7 to 7.11)** |  |
| 8 |  **8.1) Total Out Put Tax (Total of Box No. 6.12 and Box No. 7.12)****Less: 8.2) Output Tax deferred to Industries as per Incentive Notifications** **8.3) Net Output Tax Payable (Box No. 8.1 Less Box No. 8.2)** |  |
|  |
|  |

\* **NOTE: The output turnover pertaining to Box No.6 and Box No.7 shall be furnished commodity wise.**

|  |  |
| --- | --- |
| 9 | Details of Purchases and Input Tax |
|  | 9.1 Net value of purchases at 1% tax |  | 9.11 Input tax (relating to Box No.9.1) |  |
|  | 9.2 Net value of purchases at 4 % tax |  | 9.12 Input tax (relating toBox No.9.2) |  |
|  | 9.3 Net value of purchases atstandard rate of tax at 12.5 % |  | 9.13 Input tax (relating toBox No.9.3) |  |
|  | 9.4 Value of URD purchases to the extent used or sold (specify rate of tax) |  | 9.14 Input Tax (relating to Box No.9.4) |  |
|  | 9.5 Others, if any (please specify) |  | 9.15 Input tax (relating toBox No.9.5) |  |
|  | 9.6 Value of VAT exemptedgoods |  |  |  |
|  | 9.7 Purchases from Composition dealer |  |  |  |
|  | 9.8 Value of goods imported and / or purchased in the course of inter- State trade including EI and EII purchase |  |  |  |
|  | 9.9 Value of goods received by stock transfer / consignment transfer |  |  |  |
|  | 9.10 Total value of purchases(Total of Box Nos. 9.1 to 9.9) |  | 9.16 Total input tax (Total of Box Nos. 9.11 to 9.15) |  |
|  |  |  |  |  |
| **10.** | **Ineligible Input Tax Credit** |
|  | 10.1. Non-deductible input tax beingrestricted u/s 11 of VAT Act |  |
|  | 10.2. Non-deductible input tax – Pre-registrationPurchases u/s 13 of VAT Act |  |
|  | 10.3. Non-deductible input tax-under specialrebating scheme u/s 14 read with Section 11 of VAT Act |  |
|  | 10.4. Non-deductible input tax – under partialrebating scheme u/s 17 of VAT Act |  |
|  | 10.5. Others, Please Specify |  |
|  | **10.6. total Ineligible Input Tax Credit (Total of Box No. 10.1 to Box No. 10.5)** |  |
| **11** | **Eligible Input Tax Credit (Box No. 9.16 – Box No. 10.6)** |  |
|  | **DECLARATION**I / We Declare that the particulars furnished above are true and complete in all respects.I / We hereby declare that I am / We are aware that there are penalties for making false declarations or incomplete returns.Place : Signature :Date : Name and designation/Seal: |

|  |  |
| --- | --- |
| **12.** | **ENTRY TAX - ANNUAL STATEMENT** |
|  | (Applicable to dealers’ who are liable to tax under the Karnataka Tax on Entry of Goods Act, 1979) |
| 12.112.212.312.4 | TOTAL PURCHASES :Value of goods liable for entry tax both Local, Interstate andImports including freight and inward expenses : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_LESS:Purchases within the local Area, Purchases against Form-40Purchase Returns, Re-exports : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Others : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_TAXABLE TURNOVER : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_CALCULATION OF ENTRY TAX PAYABLE |
|  | Description of Goods | Taxable Value | Tax Payable |
| 12.512.612.712.8 | Goods Taxable @ 1%Goods Taxable @ 2%Goods Taxable @ 5%Goods Taxable (others) |  |  |
| 12.9 | TOTAL |  |  |
| 12.10 | Tax paid particulars:- Rs. \_\_\_\_\_\_\_\_\_\_ Cash/DD/Challan No: \_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_Bank\_\_\_\_\_\_\_\_\_\_I/We declare that the particulars furnished above are true and complete in all respects.Place : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Signature :Date : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Name and designation/Seal :Incomplete forms will be deemed to be invalid and penalties relating to non-filing will apply.Note: If the Return is not applicable then it can be written as “N.A.” |
|  | **SPECIAL ENTRY TAX - ANNUAL STATEMENT** |
| 13 | (Applicable to dealers who are liable to tax under the Karnataka Special Tax on Entry of certain Goods Act, 2004) |
| 13.113.213.3 | TOTAL PURCHASES :Value of goods liable for KSTECG both Interstate andImports including freight and inward expenses : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_LESS:a) Exemption (Please specify) : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_b) Purchase Returns : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_c) Re-exports : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_d) Others : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_TAXABLE TURNOVER : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
|  | Description of the Notified Goods | Taxable Value | Tax Payable |
| 13.4 | Goods Taxable @4% |  |  |
| 13.5 | Goods Taxable @ 12.5% |  |  |
| 13.6 | Goods Taxable (others) |  |  |
| 13.7 | TOTAL |  |  |
| 13.8 | Less: CST Paid as per Section 4(2) of KSTECG Act |  |  |
| 13.9 | Balance Tax Payable |  |  |
|  |  |  |  |
|  | Tax Paid particulars : Rs.\_\_\_\_\_\_\_\_\_\_\_\_\_Cash / DD / Challan No: \_\_\_\_\_\_\_\_\_\_\_\_\_ Date : \_\_\_\_\_\_\_Bank:\_\_\_\_\_\_I/We declare that the particulars furnished above are true and complete in all respects.Place :\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Signature :Date : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Name & Designation / Seal :Incomplete forms will be deemed to be invalid and penalties relating to non-filing will apply.Note : If the Return is not applicable then it can be written as “N.A.” |

Commodity wise bifurcation of turnover

|  |
| --- |
| **14) Local Turnover** |
| Sl.No | Particulars | DescriptionofCommodity | Turnover | Sl.No | Particulars | DescriptionofCommodity | Turnover |
| 14.1 | Taxable turnover of salesat rate of 4% tax (referBox No.6.2) |  |  | 14.3 | Taxable turnover ofsales at rate of 1% taxand Other (refer BoxNo.61. and 6.5) |  |  |
|  | (i) 1st Major Commodity |  |  |  | (i) 1st Major Commodity |  |  |
| (ii) 2nd Major Commodity |  |  |  | (ii) 2nd MajorCommodity |  |  |
| (iii) Others |  |  |  | (iii) Others |  |  |
| 14.2 | Taxable turnover of salesat standard rate of tax of12.5% (refer Box No.6.3) |  |  | 14.4 | Exempted Sales,Consignment/Commission Agent Sales (referbox No.2.4) |  |  |
|  | (i) 1st Major Commodity |  |  |  |  |  |  |
|  | (ii) 2nd Major Commodity |  |  |  | (ii) 2nd MajorCommodity |  |  |
|  | (iii) Others |  |  |  | (iii) Others |  |  |
| **15) Interstate Sales/Export Sales/Consignment Sales/Stock Transfer** |
| Sl.No | Particulars | DescriptionofCommodity | Turnover | Sl.No | Particulars | DescriptionofCommodity | Turnover |
| 15.1 | Taxable turnover of Inter- State sales against C or D Forms at 4% tax (refer Box No.7.2) |  |  | 15.5 | Exempted Sales (refer Box No.3.3. |  |  |
|  | (i) 1st Major Commodity |  |  |  | (i) 1st Major Commodity |  |  |
| (ii) 2nd Major Commodity |  |  | (ii) 2nd Major Commodity |  |  |
| (iii) Others |  |  | (iii) Others (iii) Others |  |  |
| 15.2 | Taxable turnover of Inter- State sales without C or D Forms at 12.5% .(refer Box No.7.3 |  |  | 15.6 | Direct Exports/ DeemedExports (refer Box No.3.4. and 3.5) |  |  |
|  | (i) 1st Major Commodity |  |  |  | (i) 1st Major Commodity |  |  |
| (ii) 2nd Major Commodity |  |  | (ii) 2nd Major Commodity |  |  |
| (iii) Others |  |  | (iii) Others |  |  |
| 15.3 | Taxable turnover of Inter- State sales without C or DForms at 10%.(refer Box No.7.4) |  |  | 15.7 | Sales in Transit (E-I andE-II)(refer Box No.3.6) |  |  |
|  | (i) 1st Major Commodity |  |  |  | (i) 1st Major Commodity |  |  |
| (ii) 2nd Major Commodity |  |  | (ii) 2nd Major Commodity |  |  |
| (iii) Others |  |  | (iii) Others |  |  |
| 15.4 | Stock Transfers/Consignment Sales (refer Box No.3.2) |  |  | 15.8 | Sales in the course ofimport (High SeaSales)(refer Box No.3.7) |  |  |
|  | (i) 1st Major Commodity |  |  |  | (i) 1st Major Commodity |  |  |
| (ii) 2nd Major Commodity |  |  | (ii) 2nd Major Commodity |  |  |
| (iii) Others |  |  | (iii) Others |  |  |