**FORM VAT 115**

(See Rule 34(4))

**ANNUAL STATEMENT**

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|  | **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, labour  charges etc. as per Rule 3(2) | |  |
|  | 2.2) Consignment Sales/CA  Sales |  | | | | 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 (High  Sea 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, Box  No.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 | | | | | | | |

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| 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 to  Box No.6.1) |  |
|  | 6.2 Taxable turnover of sales at rate of 4% tax |  | 6.8 Output tax Payable (relating to  Box No.6.2) |  |
|  | 6.3 Taxable turnover of sales at standard rate of  tax of 12.5% |  | 6.9 Output tax Payable (relating to  Box No.6.3) |  |
|  | 6.4 Taxable turnover of URD purchases (specify  rate 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 to  Box 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 to  Box 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 to  Box No.7.3) |  |
|  | 7.4 Taxable turnover of inter-State sales without C or D Forms at 10%. |  | 7.10 Output tax Payable (relating to  Box 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)** | | |  |
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\* **NOTE: The output turnover pertaining to Box No.6 and Box No.7 shall be furnished commodity wise.**

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| --- | --- | --- | --- | --- |
| 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 to  Box No.9.2) |  |
|  | 9.3 Net value of purchases at  standard rate of tax at 12.5 % |  | 9.13 Input tax (relating to  Box 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 to  Box No.9.5) |  |
|  | 9.6 Value of VAT exempted  goods |  |  |  |
|  | 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 being  restricted u/s 11 of VAT Act | | |  |
|  | 10.2. Non-deductible input tax – Pre-registration  Purchases u/s 13 of VAT Act | | |  |
|  | 10.3. Non-deductible input tax-under special  rebating scheme u/s 14 read with Section 11 of VAT Act | | |  |
|  | 10.4. Non-deductible input tax – under partial  rebating 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: | | | |

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| **12.** | **ENTRY TAX - ANNUAL STATEMENT** | | |
|  | (Applicable to dealers’ who are liable to tax under the Karnataka Tax on Entry of Goods Act, 1979) | | |
| 12.1  12.2  12.3  12.4 | TOTAL PURCHASES :  Value of goods liable for entry tax both Local, Interstate and  Imports including freight and inward expenses : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  LESS:  Purchases within the local Area, Purchases against Form-40  Purchase Returns, Re-exports : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Others : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  TAXABLE TURNOVER : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  CALCULATION OF ENTRY TAX PAYABLE | | |
|  | Description of Goods | Taxable Value | Tax Payable |
| 12.5  12.6  12.7  12.8 | 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) | | |
| 13.1  13.2  13.3 | TOTAL PURCHASES :  Value of goods liable for KSTECG both Interstate and  Imports 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 | | Description  of  Commodity | | Turnover | | Sl.  No | | Particulars | | Description  of  Commodity | | | Turnover |
| 14.1 | Taxable turnover of sales  at rate of 4% tax (refer  Box No.6.2) | |  | |  | | 14.3 | | Taxable turnover of  sales at rate of 1% tax  and Other (refer Box  No.61. and 6.5) | |  | | |  |
|  | (i) 1st Major Commodity | |  | |  | |  | | (i) 1st Major Commodity | |  | | |  |
| (ii) 2nd Major Commodity | |  | |  | |  | | (ii) 2nd Major  Commodity | |  | | |  |
| (iii) Others | |  | |  | |  | | (iii) Others | |  | | |  |
| 14.2 | Taxable turnover of sales  at standard rate of tax of  12.5% (refer Box No.6.3) | |  | |  | | 14.4 | | Exempted Sales,  Consignment/Commissi  on Agent Sales (refer  box No.2.4) | |  | | |  |
|  | (i) 1st Major Commodity | |  | |  | |  | |  | |  | | |  |
|  | (ii) 2nd Major Commodity | |  | |  | |  | | (ii) 2nd Major  Commodity | |  | | |  |
|  | (iii) Others | |  | |  | |  | | (iii) Others | |  | | |  |
| **15) Interstate Sales/Export Sales/Consignment Sales/Stock Transfer** | | | | | | | | | | | | | | |
| Sl.  No | | Particulars | | Description  of  Commodity | | Turnover | | Sl.  No | | Particulars | | Description  of  Commodity | 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/ Deemed  Exports (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 D  Forms at 10%.(refer Box No.7.4) | |  | |  | | 15.7 | | Sales in Transit (E-I and  E-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 of  import (High Sea  Sales)(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 | |  |  | |