

FORM – XXIV-D

Department of Commercial Taxes, Government of Uttar Pradesh
[See Rule-45(10 A) of the UPVAT Rules, 2008]
Return of Tax For casual traders

To

The Assessing Authority

Sector..... District

Sir,

I-----s/o,d/o,w/o----- (status) ----- of
M/s hereby, submit the return of tax and furnish the particulars of business as follows :

1.	Assessment year	2	0			-	2	0		
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2.	Assessment period beginning from	d	d	m	m	y	y	Ending on	d	d	m	m	y	y
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3.	Name / Address of the dealer	-																					
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4.	Taxpayer's Identification Number [TIN]																						
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4A.	Taxpayer's PAN (Permanent Account Number)	-																					
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5.	Details of Bank Accounts		
S.N.	Name & address of the branch	Nature of A/c	Account No.

6. Details of declaration Form XXXVIII / Form-C received from Department of Commercial Taxes						
Name of Form	Received	Used		Lost/ Destroyed	Surrendered	
		no.	Amount Covered	No.	Total No.	Receipt no. & Date
1	2	3(a)	3(b)	4	5(a)	5(b)
Form XXXVIII						
Form C						

Note: - Annex the detail information in annexures II & III

7.	Details of Purchase [in Rs.]
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a- Vat Goods

i.	Purchase against tax invoice (annexure-I)	-																					
ii.	Purchase from person other than registered dealer	-																					
iii.	Purchase of exempted goods	-																					
iv.	Purchase from Ex U.P.	-																					
v.	Any other purchase	-																					
Total :		-																					

b- Non Vat Goods

i.	Purchase from registered dealers	-																					
ii.	Purchase from person other than registered dealer	-																					
iii.	Purchase from Ex U.P.	-																					
iv.	Any other purchase	-																					
Total :		-																					

7A.	Purchase from out side State against Form C (Details to be furnished in annexure IV)	-																					
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8.	Computation of tax on purchase
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Sl.No.	Rate of tax	Commodity	Turnover of Purchase	Tax
Vat Goods				
i.	1%			
ii.	4%			
iii.	12.5%			
Additional Tax				
i.	0.5%			
ii.	1%			
Total :				
Non Vat Goods				
i.				
ii.				

iii.														
etc.														
Total :														
Grand Total :														

9. Details of Sale

a- Vat Goods

i.	Sale of Taxable goods	-																	
ii.	Sale of exempted goods	-																	
iii.	Any other sale	-																	
Total :																			

b- Non Vat Goods

i.	Sale of Taxable goods	-																	
Total :																			

10. Computation of tax on sale

Sl.No.	Rate of tax	Commodity	Sale amount	Tax
Vat Goods				
i.	1%			
ii.	4%			
iii.	12.5%			
Additional tax				
i.	0.5%			
ii.	1%			
Total :				
Non Vat Goods				
i.				
ii.				
iii.				
etc.				
Total :				
[Vat and Non Vat] Grand Total :				

11. Closing Stock

Sl no.	Description of Goods	Quantity / measure		Value		Total Value	Tax Paid on goods of column 3(a)
		U.P. Goods	Ex-U.P. Goods	U.P. Goods	Ex-U.P. Goods		
1	2	3(a)	3(b)	4(a)	4(b)	5	6
i.-							
ii.-							
iii.-							
Etc.							
Total :							

12. Tax Payable

i.	Tax on purchase	-																	
ii.	Tax on sale	-																	
Total :		-																	

13. RITC on Closing stock [as mentioned in 11(6)]

14. Detail of ITC

i.	ITC earned during the period of business																		
ii.	ITC reversed during the period of business																		
iii.	Admissible ITC during the period of business (i-ii)																		
iv.	Adjustment of ITC against tax payable																		

15. Net tax

i.	Total tax payable (serial no. 12)	-																	
ii	ITC adjustment [14 (iv)]	-																	
iii	Net tax	-																	

16- Details of deposit of tax in Treasury/Bank						
S.N.	Date of Sale	Amount	TC no.	Date	Name of the Bank	Name and address of the Branch
1	2	3	4	5	6	7
i.						
ii.						
etc.						
	Total :					

17 - Computation of Refund / demand		
S.N.	Particulars	Amount
i.	Total amount of tax payable	
ii.	Tax deposited in bank	
iii.	Balance tax payable / refundable	

DECLARATION

I.....S/o,D/o,W/o.....Status.....[i.e. proprietor, director, partner etc. as provided in rule-32(6)], do hereby declare and verify that, all the statements and figures given in this return are true and complete to the best of my knowledge and belief and nothing has been willfully omitted, suppressed or wrongly stated.

Date -

Name and Signature of partners/proprietor/karta etc.

Place -

Status -

Name of the dealer-

Note:- 1-This Return must be signed by a person who is authorized under rule 32 (6) of Uttar Pradesh Value Added Tax Rules, 2008
2-if space provided in any table is insufficient the information may be submitted in prescribed format on separate sheet.

Department of Commercial Taxes, Government of Uttar Pradesh

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Annexure - I

.List of purchases made against tax invoice :

(i)	Name and address of purchasing dealer																												
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(ii)	TIN													
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(iii)	Assessment year								-								Tax period ending on	d	d	m	m	y	y	y	y
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(iv)	Name and address of selling dealer	TIN	Tax-invoice No.	Date of Tax invoice	Description of commodity			Taxable value of goods	Amount of tax charged.	Total amount of tax-invoice
					Name	Code	Quantity / Measure			
1										
2										
3										
4										
etc.										
Total :										

Name and signature of authorised person
Date

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Annexure II

Details of Declaration (Form XXXVIII) received from the Department of Commercial Taxes and used during the assessment year

S. N.	Number of declaration (Form XXXVIII)	Name & address of the selling dealer or consignor	TIN	Commodity	Tax/Sale invoice/ Date	Quantity/ Measure/ Weight as per Form XXXVIII	Quantity/ Measure/ Weight as per tax/sale invoice	Amount as per Form XXXVIII	Amount as per tax/sale invoice	Difference between col. 9 & 10	Reason for the difference as shown in col.11 (Attach proof)	Difference between col. 7 & 8	Reason for the difference in col. 13 (Attach proof)
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Name and signature of authorised person

Date

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Annexure III

Details of declaration in Form C prescribed under The Central Sales Tax Act 1956 and used during the assessment period

S. N.	Declaration No.	Name & address of the selling dealer	TIN of the selling dealer	Commodity	Tax/Sale invoice no.	Date	Quantity/ Measure/ Weight	Amount of tax/sale invoice	Assessment Year of purchase	No. of declaration Form XXXVIII issued
1	2	3	4	5	6	7	8	9	10	11
Total declaration used =					Total Amount :					

Name and signature of authorised person

Date

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Annexure - IV

(Information to be furnished along with return of each tax-period in relation to purchases against **Form-C**)

Sl. No.	Name of the seller	TIN	Address	State	Purchase order no.	Purchase order date	Invoice No.	Invoice date	Description of goods	Taxable Amount	CST	Total Invoice Value	Form-38 No.	Purpose of purchase of goods (write code*)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.														
2.														
Total :														

* Write 1 for resale, 2 for use in manufacture/ processing of goods for sale, 3 for mining, 4 for use in generation/ distribution of power, 5 for use in packing of goods for sale/resale and 6 for use in Telecommunication network.

Name and signature of authorised person
Date