THE ASSAM VALUE ADDED TAX RULES, 2005

FORM-13 [See Rule 17(1)/17(2)]

		[See Rule 17(1)/17(2)]		C	riginal		Rev	ised		
	TAX RETURN								L	
1.	TIN		2.			Та	ax perio	d		
3.	Name and style of the business	5								
4	Address									
5	Name of the goods dealt in									

PART-A

<u>PUF</u>	<u>RCHASES IN THE MONTH (INPUT)</u> Value	e excluding Tax (A)	<u>Tax Claimed</u> (B)
6	(a) Non-Creditable Exempt Purchase/Receipt	Rs.	
	(b) Non-Creditable Inter-State Purchase/Receipt		
	(c) Non-Creditable Schedule IV Purchase/Receipt		
	(d) Schedule-IV Purchase/Receipt creditable under		
	section 10 (1A).		
7	1% Rate Purchases	Rs.	Rs.
8	4% Rate Purchases	Rs.	Rs.
9	5% Rate Purchase		
10	13.5% Rate Purchase		
11	Total Amount of input tax		Rs.

PART-C									
SA	LES IN THE MONTH (OUTPUT)	Value Excluding Tax	<u>Tax Due</u>						
		(A)	(B)						
12	Exempt Sales	Rs.							
13	Zero Rate Sales – International Exports	Rs.							
14	Zero Rate Sales – Others (CST Sales)	Rs.							
15	Other Exempt Sales								
16	Tax Due on Purchase of goods	Rs.	Rs.						
	(a) 1% Rate Purchase								
	(b) 2% Rate Purchase	Rs.	Rs.						
	(c) 4% Rate Purchase	Rs.	Rs.						
	(d) 5% Rate Purchase	Rs.	Rs.						
	(e) 9% Rate Purchase	Rs.	Rs.						
	(f) 12% Rate Purchase	Rs.	Rs.						
	(g) 12.5% Rate Purchase								
	(g) 13.5% Rate Purchase	Rs.	Rs.						
	(h) 16.5% Rate Purchase	Rs.	Rs.						
	(i) 22% Rate Purchase	Rs.	Rs.						
	(j) 27% Rate Purchase	Rs.	Rs.						
	(k) 27.5% Rate Purchase	Rs.	Rs.						
17	1% Rate Sales	Rs.	Rs.						
18	4% Rate Sales	Rs.	Rs.						
19	5% Rate Sales	Rs.	Rs.						
20	13.5% Rate Sales	Rs.	Rs.						
21	Total amount of output tax		Rs.						

<u>PART –D</u>

SALES IN THE MONTH

	Value	Excluding Tax	Tax Due
22	(a) 1% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(b) 2% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(c) 4% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(d) 9% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(e) 12% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(f) 16.5% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(g) 22% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(h) 27.5% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(i) (i) 27% Rate Sales (Fourth Schedule)	Rs.	Rs.
	(ii) Less set off for tax paid on proportionate	Rs.	Rs.
	Purchase value of goods sold under		
	section 10(1A)		
	(iii) Tay due $[(i)$ $(ii)]$		
	(iii) Tax due $[(i) - (ii)]$		Rs.
	(j) Pre-owned cars (Rs.3, 000/- per car)		Rs.
	(k) Pre-Owned Cars (Rs.5, 000/- per car		Rs.
	(l) Tax paid Sales	Rs.	
23	Output Tax		Rs.

PART-E

TAX CALCULATIONS:

24	Output tax [Part C (21)+ Part D (23)]	Rs.	
25	Add/ Less: adjustment to output tax, if any (specify)	Rs.	
26	Total Output tax $[(24)+(25)]$		Rs.
27	Input tax credit on purchases	Rs.	
28	Add/Less : adjustment to input tax, if any (specify)	Rs.	
	Add: ITC balance brought forward from previous period		
29	Net Input tax credit $[(27)+(28)]$		Rs.
30	Tax payable [(26) – (29)]		Rs.
	ITC balance carried forward to next period [(29)-(26)]		
31	(a) Interest payable		Rs.
	(b) Penalty payable		Rs.
32	Aggregate amount payable		

TAX INFORMATION

PART-F

33	Tax Paid	
34	Sales Tax deducted	
35	Adjustment against CST liability	
36	Tax Balance (Negative Amount denotes Excess Paid	
37	Refund Claim	

(Dealer shall submit particulars in Part-G to Part-N quarterly covering transactions made during the quarter)

Part-G

List of purchases against tax invoices from registered dealers within the State.

Sl No.	Name of	TIN of	Total No.	Commodity (ies)	Total value	Tax
	selling	selling	of Tax		excluding	claimed
	dealer	dealer	Invoices		tax	
			dealer-wise			
1.						
2.						
3.						
Total						

Part-GG

List of purchases in course of Inter-State trade and commerce

Sl.No.	Name of the selling		Commodity		Purchase	CST
	dealer with address	selling Dealer		bills/invoices	value excluding	
					tax	
1						
2						
Total						

Part-H

Details of credit notes received against purchases from registered dealers within the State

Sl No.	Name of	TIN of	Total No. of	Commodity(ies)	Total	Tax
	selling dealer	selling	Credit Notes		amount	involved
		dealer	received dealer-		excluding	
			wise		tax	
1.						
2.						
3.						
Total						

Part-I

List of stock transfer consignments received from other States

Sl. No.	Name of the	Commodity (ies)	Total proforma	No. of consignments
No.	transferee		invoice value	or railway receipts
1.				
2.				
3.				
Total				

Part-J

List of sales to registered dealers within the state								
Sl.	Name of	TIN of	Total No. of	Commodity	Total value	Tax		
No.	purchasing	purchasing	Tax Invoices	(ies)	excluding			
	dealer	dealer	dealer-wise		tax			
1.								
2.								
3.								
Total								

List of sales to registered dealers within the State

Part-K

Details of credit notes issued for sales to registered dealers within the State

Sl No.	Name of	TIN of	Total No. of	Commodity(ies)	Total amount	Tax
	purchasing	purchasing	Credit Notes		excluding tax	
	dealer	dealer	dealer-wise			
1.						
2.						
3.						
Total						

Part-L

List of Stock transfer consignments sent to other States

Sl.	Name of the	Commodity (ies)	Total proforma	No. of consignments
No.	transferor		invoice value	or railway receipts
1.				
2.				
3.				
Total				

Part-M

List of sales in course of Inter-State trade and commerce

Sl No.	Name of	TIN of	Commodity	No. of	Sale value	CST				
	purchasing	purchasing	(ies)	consignment	excluding					
	dealer with	dealer		notes or railway	CST					
	address			receipt						
1.										
2.										
3.										
Total										

List of sales in export/in course of export/to unit in SEZ Sale value No. of consignments or Sl No. Name of Country of Commodity(ies) purchasing the railway receipts purchasing dealer dealer 1. 2. 3. Total

Part-N

(Signature)

Status whether Proprietor/Karta/Partner/Director/Manager/ Chief Executive/Authorised signatory. (Tick whichever is applicable)

DECLARATION

(Signature)

Status whether Proprietor/Karta/Partner/Director/Manager/ Chief Executive/Authorised signatory. (Tick whichever is applicable)