

THE WEST BENGAL VALUE ADDED TAX RULES,2005

FORM 15

[See sub-rule(2) of rule 34]

e-Gov ver 3.0

For dealers paying tax under section *section 16(3) 16(3A) 16(3B) 18(4)

<p>RETURN PERIOD</p> <p>DD/MM/YYYY</p> <p>Form :</p> <p>To :</p>	<p style="text-align: center;">REGISTRATION NUMBER</p> <table border="1" style="width: 100%; height: 20px; margin-top: 10px;"> <tr> <td style="width: 10%;"></td><td style="width: 10%;"></td> </tr> </table>											

Name of the Dealer		Trade name if any
Address of the principal place of business		

Whether original or revised return ? <input type="checkbox"/> Original <input type="checkbox"/> Revised																						
If revised return, enter the receipt No., if any, any the date of furnishing the original return (DD/MM/YYYY)	<p>Receipt No.</p> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 10%;"></td><td style="width: 10%;"></td> </tr> </table>											<p>DDMMYYYY</p> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%; text-align: center;">/</td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%; text-align: center;">/</td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td> </tr> </table>			/			/				
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Purchase of goods in West Bengal and calculation of purchase tax

		From registered dealers A(Rs.)	From other than registered dealers	
			Amount B(Rs.)	Purchase Tax C (Rs.)
1	Purchase of goods exempt from tax			NIL
2	Purchase of of taxable good See note 1			
3	Total			

Sales in the return period and calculation of output tax

4	Aggregate of sales price(excluding VAT)	
5	Sale price of goods on which tax has been paid on MRP u/s 14(4) at the time of purchase or on an earlier occasion [Sec 2(55)(a)]	
6	Sales *return /rejection within six months from the date of sale[Sec. 2(55) 9b]	
7	Turnover of sales (4-5-6)	
8	Taxable under section 16(3) @ 0.25 per centum on 07 [For resellers only]	
9	Deduction u/s 16(1)	
9	(a) Sales of tax free goods u/s 21	
	(b) Sales with in the meaning of * section 3/section 5 of the C.S.T Act, 1956	
	(c) Sales which are zero-rated u/s 21A(1)	
	(d) #Other sales u/s 16(1)(c) read with rule	
10	Turnover of sales after deduction (07-09)	
11	Tax payable *u/s 16(3A) @ four per centum on u/s 16(3B) @ two per centum on 10 (excluding that part of the turnover of sales on which tax is payable at any other rate)	
12	Tax payable at any other rate, if any [applicable rate] See note 2	
13	Contractual transfer price (excluding VAT) See note 3	
14	Number of tax invoices raised for works contract during the period	
15	Tax payable under section 18(4) @ two per centum on 13	

Monthly calculation of output tax, interest etc. (see note 4)

		1st. Month (Rs.)	2nd. Month (Rs.)	3rd. Month (Rs.)
16	(a)Output tax Month-wise break-up of (3c+*+11+12+15)			
	(b)Amount charger in *short /excess, if any			
	(c)Total output tax [16(a) +16(b)]			
17	(a)Tax deducted at source			
	(b)Tax paid, in the appropriate Govt. Treasury, other than 17(a)			
	(c)Tax paid in excess in earlier period , now adjusted [rules 40(2A)]			
18	Actual tax payable [16(c)-17(a)-17(b)-17(c)] Negative amount will be excess amount			
19	(a)Interest payable , if any , u/s 33			
	(b)Interest paid in appropriate Govt. treasury			
	(c)Interest * payable/paid in excess [*19(a)-19(b) / 19(b)-19(a)]			

20. Late Fees Payable	21. Late Fees Paid
For Extended Period Set Late Fees Payable to 0(Zero)	

22. Payment Details

Date DD/MM/ YYYY	Challan No.	Bank/ Treasury Name	Bank/ Treasury Branch	Period (YYYYMM)	Amount Rs.	Tax Payable	Interest	Late Fees

23	Sale of the three main taxable commodities (in terms of sale value) during the return period		
	Name of the commodity	Rate of Tax %	Amount
(i)			
(ii)			
(iii)			

Declaration :

1. [Full name in block letters]

I declare that the information given in this return is correct and complete.

** Signature with date		Name and status	
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For Office Use Only			
Due date of submission (dd-mm-yyyy)		Date of receipt (dd-mm-yyyy)	

(Office Seal)

.....
Signature of the Receiving Officer

1.	For liability to pay purchase tax refer to sections 11 and 12 and for applicable rate of such tax refer to section 17
2.	Item 12 applicable only to dealers paying tax u/s 16(3B)/ u/s 18(4).For example where a dealer paying tax u/s 18(4) makes a sale of scrap or of any capital good,etc.
3.	Dealers paying tax under section 18(4), shall pay on 'contractual transfer price' (i.e. on gross amount receive or receivable in respect of works contract executed by such dealer) and not on 'taxble contractual transfer price'
4.	Since net tax is payable for a tax period (i.e. monthly),output tax,tax paid , interest etc.in terms 16 to 19 are to be shown for each tax period.
5.	Applicable rate of tax for dealers paying tax u/s 16(3A) and u/s 16(3B) - 4% u/s 16(3A) and 2% u/s 16(3B)
6.	* Strike out whichever is not applicable
7.	** See rule 34(3) for person who can sign the return.
8.	# In item 9(d), aggregate amount is to be given and a statement showing break-up of sales under each rule is to be enclosed.

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