

FORM IV

(See sub-rule (7) of rule 11 and rule 12)

ANNUAL RETURN OF TURNOVER OF SALES AND PURCHASES

To,

The Assessing Authority, Commercial Tax

Sector _____ Circle _____

ASSESSMENT YEAR

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REGISTRATION NUMBER

0	5								
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Part I

1- Name of dealer and address of Principal place of business in Uttaranchal _____

2-(a) Name of person submitting the return: _____

(b) Father's /Husband's name: _____

(c) Residential address: _____

(d) Status in business : _____

3- Name and address of Registered/Head office, if situated outside Uttaranchal _____

4-Branches in Uttaranchal (with address)

1- _____

2- _____

3- _____

4- _____

5-If business is closed, the date of closure: _____

6-If the business has been reconstituted, the date of reconstitution along with name and address of the reconstituted firm _____

7-Details of assessed turnover of sales and purchases and the tax assessed in the last two years:

YEAR _____		YEAR _____	
Under State Act	Under C.S.T.Act	Under State Act	Under C.S.T.Act

(1) Goods other than Special Category Goods

- (a) Gross sales
- (b) Taxable sales
- (c) Taxable purchases
- (d) Total tax assessed
- (e) Input Tax Credit allowed
- (f) Net tax assessed

(2) Special Category Goods

- (a) Gross sales
- (b) Taxable sales
- (c) Taxable purchases
- (d) Tax assessed

4-Amounts of goods returned:

(A)In purchases

(i) from goods purchased within State (ii)from goods purchased from outside State

(B)In sales

(i)from goods sold within State (ii)from goods sold outside State

Details should be enclosed in the following proforma-

Proforma to be used in case of return of goods purchased by the dealer-

Sl. No.	Name of selling dealer	Registration Number	Details of purchase of goods			
			Invoice no. and date	Commodity	Quantity	Amount
1	2	3	4(a)	4(b)	4(c)	4(d)

Sl. No.	Details of goods returned				Debit note no. and date (Issued by purchaser to the seller)	Credit note No. and date (Received by purchaser from the seller)	Remarks
	Date of return of goods	Quantity	Amount of goods returned	Transfer voucher No. and date			
1	5(a)	5(b)	5(c)	5(d)	6	7	8

Dealer should give details of goods received back from the purchaser in the above proforma with suitable modifications

Part III

1-SALE:

	VALUE	
	Special Category Goods	Goods other than Special Category Goods

(1) Inter-State Sales

- (a) against Form "C"
 - (b) against Form "D"
 - (c) against Form " E-1',E-2"
 - (d) without form
- Total

(2) Consignment transfer outside Uttaranchal

- (a)against Form "F"
 - (b)without Form "F"
- Total

(3) Export out of India

(4) Sale u/s 5(3) of C.S.T. Act

- (a) against Form "H"
- (b) without Form"H"

TOTAL (A)(serial No.1 to 4)

(5) Sales in Uttaranchal –

- (a)Sales of Exempt goods(Schedule-I)
- (b)Sale of goods on which tax has been paid on M.R.P. value earlier
- (c)Other Exempt sales (if any)
- (d)Taxable sales of
 - (i)goods purchased or received from outside the State
 - (ii)goods purchased within State

- (e) Sale in Selling Commission Agency
 - (i) of goods received from out of State
 - (ii) of goods received from within the State
- (f) Turnover of purchases taxable under sub-section(10) of Section 3

TOTAL (B)

GROSS TURNOVER OF SALES (A+B)

2- TAX DUE ON SALES IN UTTARANCHAL AND ON PURCHASES UNDER 5(e) ABOVE

	RATE	VALUE	TAX DUE
(A) Goods taxable at every point of sale			
(i) Goods taxable @			
(ii) Goods taxable @			
(iii) Goods taxable @			
(iv) Goods taxable @			
TOTAL			
(B) Goods on which tax is paid on M.R.P. value-			
(i) Goods taxable @			
(ii) Goods taxable @			
(C) Special Category Goods taxable at the point of sale by Manufacture or sale by Importer			
(i) Goods taxable @			
(ii) Goods taxable @			

GRAND TOTAL

3- PURCHASES

	VALUE	
	Special Category Goods	Goods other than Special Category Goods

- (1) Purchases from outside Uttaranchal including Imports from outside the country
- (2) Consignment receipt from outside Uttaranchal (Approximate value of goods)

TOTAL (C)

- (3) Purchases within Uttaranchal –
 - (a) Purchases of Capital Goods from Registered dealers
 - (b) Purchases of goods on which tax has been paid on M.R.P. value earlier
 - (c) Purchases of other taxable goods from Registered dealers
 - (d) Purchases of Exempt goods

TOTAL (D)

GROSS TURNOVER OF PURCHASES (C+ D)

4- TAX PAID ON PURCHASES ON WHICH INPUT TAX CREDIT IS ADMISSIBLE

	RATE	VALUE	TAX DUE

- (1) Goods taxable at every point of sale
 - (i) Goods taxable @
 - (ii) Goods taxable @
 - (iii) Goods taxable @
 - (iv) Goods taxable @

TOTAL

(2) Capital Goods

GRAND TOTAL

5-INPUT TAX CREDIT CLAIMED ON PURCHASES DURING THE YEAR

- (1) Goods other than Capital Goods:
 - (a) For taxable goods in respect of –
 - (i) Sale of goods in the State
 - (ii) Sale of goods in the course of inter- state trade and commerce
 - (iii) Sale of goods in the course of Export
 - (b) For raw material used in manufacturing or packing of such manufactured taxable goods in respect of –
 - (i) Sale of goods in the State
 - (ii) Sale of goods in the course of inter- state trade and commerce
 - (c) For raw material used in manufacturing or packing of such manufactured goods in respect of Export of such goods
 - (d) Tax paid in excess of 4% on purchase of raw material used in manufacturing or packing of such manufactured taxable goods in respect of Goods which are dispatched outside the State other than by way of sale
 - (e) Tax paid in excess of 4% on purchase of petroleum products used as fuel and other fuels used in manufacturing of taxable goods
 - (f) Other (details be mentioned)

TOTAL

(A copy of chart of computation of Input Tax Credit should be attached)

(2) Capital Goods –

- (a) Total tax paid
- (b) Total Input Tax Credit admissible
- (c) Period in which amount is admissible 2/1 yearly installments of Rs. _____ each
From _____ To _____

(3) On opening stock-

- (a) Total credit admissible
- (b) Period in which amount is admissible 6 monthly installments of Rs. _____ each
From _____ To _____

6-INPUT TAX CREDIT ADJUSTABLE**DURING THE YEAR:****Amount**

(1) On purchases of goods (other than Capital Goods) during the year Rs.-----

(2) On purchase of Capital Goods the claim in respect of which is admissible during the year Rs.-----

YEAR	Amount of Yearly Installment	Installments falling due during year	Total amount

Total

(3) On opening stock during the current year or the previous year, the claim is respect of which is admissible during the year Rs.-----

YEAR	Amount of monthly installment	Installments falling due during year	Total amount

Total**(4) TOTAL INPUT TAX CREDIT FOR THE YEAR** Rs.-----**7 VAT ACCOUNT -****TAX DUE**

(1) Tax due on account of sales Rs.-----

(2) Less - Tax credit for purchases claimed Rs.-----

(3) Net Tax Rs.-----

(4) Reverse Credit (if any) Rs.-----

(5) Less - Tax Credit brought forward Rs.-----

(6) Net tax payable/in excess under Rs.-----

VAT account

(7) Tax credit adjusted towards Rs.-----

Central Sales Tax

(8) Net tax credit carried forward Rs.-----

8-TOTAL TAX DUE - Rs.-----

(1) In respect of Special Category Goods Rs.-----

(2) In respect of goods under VAT Rs.-----

Total Rs.-----**9-TOTAL TAX REALISED FROM PURCHASERS** Rs.-----**10-TOTAL TAX DEPOSITED** Rs.-----**11-NET TAX PAYABLE (+)** Rs.-----**AMOUNT IN EXCESS (-)****12-DETAILS OF PAYMENT OF TAX**

(Including Interest, if any)

Date	Challan Number	Bank or Treasury		Amount
		Name	Branch	
Total				

13-Details of forms used during the year: (Form 16,C, E-1, E-2, F, H or other Form, if any)

Description of Form	Opening stock of forms	Forms received during the year	Forms issued during the year		Amount of goods received during the years			Closing Stock of forms
			Goods received during the year	Goods received in other years	On forms issued during the years	On forms issued in other years		
						Year	Amount	
Form 16								
Form 11								
Form C								
Form E-1								
Form E-2								
Form F								
Form H								
Form								
Form								

14-Please encloses the following: -

- (1) Copies of Trading Account, Profit and Loss Account, Balance Sheet and Stock Inventory of the relevant accounting year.
- (2) List of goods purchased from outside the State during the year in the following format:-

Date of receipt of the goods	Name & address of the dealer from whom goods are purchased	Bill no. and date	Name of commodity	Value of goods	Tax	Total Amount of Bill		Number of Form	Amount Form 31
						Special Category Goods	Other goods		

(3) List of goods purchased from within the State in the format prescribed for Annexure II of Form III, separately for –

- (i) Special Category Goods
- (ii) Capital Goods on which Input Tax Credit is admissible
- (iii) Goods other than Capital Goods on which Input Tax Credit is admissible
- (iv) Other goods not covered in the above categories

Declaration

I, _____ being _____ (Status, i.e., Proprietor, Partner, Director etc.) of the business known as _____ do hereby declare and verify that, to the best of my knowledge and belief, the information and particulars given in this return are true and complete and include details for all places where business have been carried on and nothing has been willfully omitted or wrongly stated.

Date _____

Signature _____

Name _____

Status _____