

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
MONTHLY RETURN FOR VALUE ADDED TAX**

[See Rule 14(1) & (5)]

**IF YOU HAVE NO ENTRY FOR ANY BOX, INSERT "NIL".**

1. Name & Address of the Dealer.....

2. TIN

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3. Period covered by this Return

From	DD	MM	YY	To	DD	MM	YY

4. If you have made No "Sales and Purchases", write "NIL" in this Box.

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Please state whether

*Original Return or Revised Return @*

If Revised Return :

*date & receipt no. of Original Return*

Please specify the Tax Period for which the Revised Return is being furnished.

@ Please (√) tick

5. Input Tax Credit brought forward from your preceding Month's Tax Return [Box 41 or 41(b)] \*

Rs.

6. Gross Turnover during the Month

Rs.

7. Less charges received u/s 9 (3)(c) of the Act / or other non-taxable charges

Rs.

8. Less Sales Return \*\*

Rs.

**Balance Turnover**

Rs.

**PURCHASES/ARRIVALS DURING THE MONTH (INPUTS)**

Purchase Price excld. Tax

Input Tax Paid/Computed

(A)

(B)

9.	Inter-State "Arrivals" otherwise than by way of sale from other States	Rs.	
10.	Inter-State purchases u/s 3(a) & 3(b) of CST Act 1956	Rs.	
11.	"Imports" from outside the Country	Rs.	
12.	Exempted Goods or non-creditable Purchases : Schedule-I Goods	Rs.	
13.	Eligible ITC on Purchase of Capital Goods: as per JVAT 406 ***		Rs.
14.	Purchases of goods on which "Entry Tax" paid (Goods listed in Sch-III)	Rs.	Rs.
15.	1% Rate Purchases (Goods listed in Part-A of Schedule-II)	Rs.	Rs.
16.	4% Rate Purchases (Goods listed in Part-B of Schedule-II)	Rs.	Rs.
17.	4% Rate Purchases (Goods listed in Part-C of Schedule-II) ****	Rs.	Rs.
18.	12.5% Rate Purchases (Goods listed in Part-D of Schedule-II)	Rs.	Rs.
19.	"Apportion" of eligible input tax credit as computed ****	Rs.	Rs.
20.	Tot. Amount of Input Tax [5+13(B)+14(B)+15(B)+16(B)+17(B)+18(B)+19(B)]		Rs.

**SALES TURNOVER DURING THE MONTH (OUTPUTS)**

Sale Price excluding Tax

Output Tax Payable

(A)

(B)

21.	Inter-State "Export" sales (Zero Rated Sales)	Rs.	
22.	Inter-State Branch Transfers / Consignment Sales (Exempt Transactions)	Rs.	
23.	Inter-State Sales (Zero Rated Sales: Ex from the State)	Rs.	
24.	Stock Transfers to Branches or by a Principal to his Agent within state*****	Rs.	
25.	Sale of Exempted Goods (Schedule-I Goods)	Rs.	
26.	Tax Due on Purchase of Goods (Purchase Tax u/s 10)	Rs.	Rs.
27.	1% Rate Sales of Goods	Rs.	Rs.
28.	4% Rate Sales of Goods	Rs.	Rs.
29.	4% Tax on MRP		
30.	12.5% Rate Sales of Goods	Rs.	Rs.
31.	12.5% Tax on MRP		
32.	Total amount of Output Tax [26(B)+27(B)+28(B)+29(B)+30(B)+31(B)]		Rs.
33.	Balance Payable [total of 32(B) (—) total of 20(B)]		Rs.

**Add: the Amount of Output Tax : Payable on Sales of Goods specified in Part-E of Schedule II**

34.		<u>Purchase Price excluding Tax</u> (A)	<u>Input Tax Paid (in the preceding stage of Sale in the State)</u> (B)
(i)	(a) Taxable Purchases of Goods specified in Part-E of Schedule-II		
	(b)		

(ii)	(a) Tax Paid Purchases of Goods specified in Part E of Schedule II		
	(b)		

35.		Sale Price excluding Tax (A)	Output Tax Payable (for the first Sale in the State) (B)
(i)	(a) Taxable Sales of Goods specified in Part E of Schedule II		
	(b)		
(ii)	(a) Tax Paid Sales of Goods specified in Part E of Schedule II		
	(b)		

36. **Total "Output Tax Payable"** for this Tax Period (33(B)+35(i)(B))  
 Entry Tax Paid for the goods in Part E of Schedule-II, are liable to be adjusted against the Output Tax payable. [Box 35(B) - Box 14(B)]

37. (a) Add the amount of Interest Payable, if any u/s 30 of the Act Rs.  
 (b) Add the amount of Penalty Payable, if any under the Act Rs.  
 (c) Indicate the amount of Tax deducted at source as shown in JVAT 400\*\*\*\*\* Rs.

38. Payment / Adjustment Details:

Details	Challan/Instrument No.	Date	Bank/Treasury	Branch Code	Amount
Payment Details:					

39.	Total amount of deferred Tax admissible as per Form JVAT 408	Validity date of Revised Eligible Certificate	Amount of Output Tax Payable in this tax period and : "deferred"

In the circumstances, if total of Box 20(B) i.e. Input Tax paid, exceeds the total of Box 32(B) i.e. the Output Tax payable, and you have also declared Exports (Zero Rated Transactions) in Box 21(A) and not able to adjust this excess amount, against the Tax liability, if any, payable under the CST Act, you can claim this Excess Amount as "Refund" as prescribed in Box 40, **OR** carry forward this excess Input Tax Credit in Box 41.

If you have declared, **NO** "Exports" in Box 21(A), you carry forward this Excess Credit Amount in Box 41, for adjustment this excess amount, against the Tax liability if any, under the CST Act or against future Tax liability under the Act.

Option for "Refund"

**OR**

40

carry forward this ITC against CST liability or against future tax liability

41

41a) If you want to adjust this Excess Input Tax Paid Amount, against the Tax liability under the CST Act, please fill in Boxes 41(a).

41(a)

Tax payable under the CST Act should be entered in Box 41(a) and adjusted against the excess amount shown in Box 41. If the balance remains, even excess, the same can be given in the column i.e. 41(b).

41(b) Net Excess Credit is carried over to subsequent month(s) and enter this Amount in Box (5) in the Return for the next month

41b)

**DECLARATION:**

Name.....being (title)..... of the above enterprise do hereby declare that the information given in this Return is true and correct.

Signature & Stamp.....

Date of declaration .....

**NOTES:**

\* For availing "Input Tax Credit" with your **VAT RETURN(S)**, on "Opening Stock" vide sub-Rule (1) of Rule 26: Attach JVAT 402 with the Return(s). Enter your "Eligible Input Tax Credit" on "Opening Stock" in **Box-5**. "Output Tax Payable" as shown in **Box-32(B)** shall stand adjusted, against the Eligible Input Tax Credit in **Box - 20(B)**.

\*\* Please see sub-rule (3) of Rule 30.

\*\*\* Enter your Eligible Input Tax Credit: i.e. 36<sup>th</sup> Part of the Admissible "Input Tax Credit" on Purchase of "Capital Goods", as communicated to you in Form JVAT 406.

\*\*\*\* In the circumstances, if there are "Exempt Transactions", or "Zero Rated Sales", or "Sale of Exempted Goods" and "Specific Input Tax" or "Common Inputs": "*Eligible Input Tax Credit*", should be computed as per sub-rule from (5) to (14) of Rule 26 of the Rules. Annex **Annexure-'A'** with this Return.

\*\*\*\*\* Please See Rule 44.

\*\*\*\*\*In the circumstances, Tax deducted at source u/s 44 and 45 of the Act: Output Tax Payable stand adjusted against the Amount shown in JVAT 400: Refer sub-rule (2) of Rule 23 and sub-rule (4) of Rule 24.

Date & Signature of the Receiving Authority

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**COMPUTATION OF INPUT TAX PAID AND CLAIMED IN THE TAX PERIOD IN JVAT 200**  
(See from sub-rule 5 to 14 of Rule 26)

- (1) Computation of Input Tax Credit of VAT dealers: having any of the following Transactions, -
- Sales of Exempt Goods (goods mentioned in Schedule I of the Act);
  - Stock Transfers / Branch Transfers / Consignment Sales: "Exempt Transactions"

(2) Tax Period

**(I) Details of Turnovers for the Tax Period**

(3)	Amount of Taxable Sales in the Tax Period – sum of Boxes 27A, 28A & 30A	Rs.
(4)	Amount of Sales of "Exempt Goods" in the Tax-Period (Goods mentioned in Schedule I : Box 25A)	Rs.
(5)	Amount of "Exempt Transactions" in the Period (Box 22A)	Rs.

**(II) Details of Input Tax Paid and claimed in the Tax Period**

	Inputs	VAT paid on specific inputs* (x)	VAT Paid on common inputs**	ITC eligible on common inputs** (y)	Total eligible ITC (x) +(y) = (z)
(6)	1% Rate Purchases	Rs.	Rs.		Rs.
(7)	4% Rate Purchases	Rs.	Rs.		Rs.
(8)	12.5% Rate	Rs.	Rs.		Rs.
	(4% portion) – 4/12.5 x value***				
	(8.5%portion)–8.5/12.5x value***				

\* Specific Input Tax means: the Input Tax Paid on Specific Taxable Purchases and sold specifically in the same Rate, i.e. if Purchases are for @4%, the Goods in question are also sold against 4% Taxable Sales.

\*\*Common Inputs means: Inputs Tax Paid and consumed commonly for "Taxable Sales" as well as for "Exempt Transactions".

\*\*\* Apportion of 12.5% Tax into 4% and (+) 8.5% "Portions" only, if you have any "Exempt Transactions".

Note:

1. To claim eligible Input Tax Credit (ITC eligible) for Tax Rates of 1%, 4% and 4% portion of 12.5%, the following calculation is to be made:

$$\frac{A \times B}{C}$$

where A is value of Common Input, for each Tax Rate  
B is value in box (3)

C is the sum of boxes (3), (4) and box (5)

2. Where there are no "Exempt Transactions" in the Tax Period, apply the above Formula for entire 12.5% for arriving at ITC eligible.

3. Where "Exempt Transactions" are made in the Tax Period, Total 8.5% Portion of 12.5% amount can be taken as ITC.