

**RETURN FOR REPORTING UNDER / OVER DECLARATION OF INPUTS/OUTPUTS
AND VALUE ADDED TAX**

[See Rule 23(6)(a)]

Date Month Year

01. Tax Office Address:

02	TIN																			

03. Name _____

Address _____

04. Examination of my records has shown that the correct amount of Value Added Tax in the return for tax period _____ was not declared / over declared. Please find a true and correct summary of my monthly Return as below. The errors were due to _____.

05. Input tax credit from previous month
(Box 24 or 24 (b) of your previous tax return)

Rs. _____

PURCHASES IN THE MONTH (INPUT)

Value excluding VAT
(A)

VAT Claimed
(B)

6	Exempt or non-creditable Purchases	Rs.	
7	4% Rate Purchases	Rs.	Rs.
8	12.5% Rate Purchases	Rs.	Rs.
9	1% Rate Purchases	Rs.	Rs.
10	Special Rate Purchases	Rs.	
11	Total Amount of input tax (5+7(B)+8(B)+9(B))		Rs.

SALES IN THE MONTH (OUTPUT)

Value Excluding VAT
(A)

VAT Due
(B)

12	Exempt Sales	Rs.	
13	Zero Rate Sales – International Exports	Rs.	
14	Zero Rate Sales – Others (CST Sales)	Rs.	
15	Tax Due on Purchase of goods	Rs.	Rs.
16	4% Rate Sales	Rs.	Rs.
17	12.5% Rate Sales	Rs.	Rs.
18	Special Rate Sales (First Sales only)	Rs.	Rs.
19	1% Rate Sales	Rs.	Rs.
20	Total amount of output tax (15(B)+16(B)+17(B)+ 19(B))		Rs.

21. Details of Under declaration/Over declaration of Input tax / Out put tax during the tax period.

Input Tax declared (Box 11 of VAT 200)	Output Tax declared (Box 20 of VAT 200)	Input Tax found to be correct (Box 11 of VAT 213)	Output Tax found to be correct (Box 20 of VAT 213)	Tax Under / Over declared	Adjustments if any (Box 22 of VAT 213)	Total Amount Payable	Total amount Creditable
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

22. Payment Details:

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

22(a). Adjustment Details:

Nature of Adjustment	Details	Amount

The amount in column (7) of Box 21 is payable in Box 22. The amount in column (8) of Box 21 exceeds total of box 20 and you have declared exports in box 13(A) and not adjusting the excess amount against tax liability if any under the CST Act, you can claim a refund in box 23 or carry a credit forward in box 24.

If you have declared no exports in box 13(A) you must carry the credit forward in box 24, unless you have carried forward a tax credit for 24 consecutive months and not adjusting the excess amount against the tax liability if any under the CST Act.

Refund

23	Rs.	
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Credit carried forward

24	Rs.	
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24(a) If you want to adjust the excess amount against the liability under the CST Act please fill in boxes 24(a) and 24(b). Tax due under the CST Act and adjusted against the excess amount in box 24.

24(a)	Rs.	
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24(b) Net credit carried forward

24(b)	Rs.	
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Declaration:

25. 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