

## FORM VAT-XV-A

[See rule 17(vii) and 40 (1) of HP VAT Act, 2005]  
 [See rule 7 of CST (H.P.) Rules, 1970]  
 [See rule 6 of HP Tax on Entry of Goods into Local Area Act, 2010]

RETURN FOR THE YEAR ENDED ON: 31/03/2009

**General Information**

Return Type	Yearly	Nil Return(Y/N)	N
Return Period From Date	01/04/2008	Return Period To Date	31/03/2009
Acknowledgement Number	7501712328415082	Acknowledgement Date	26/09/2024

**1. Dealer's Identity**

Name and Style of business	ABC ENTERPRISES		
Address	123 SHIMLA,SHIMLA,SHIMLA	Contact No.	2621475
Tax Payer's Identification Number	02011201929	Economic Activity Code	
Permanent Account Number under Income Tax Act	BWVPS8107C	Place and circle of Income Tax Assessment	Sanjauli

**2. Gross turnover, deduction from gross turnover taxable turnover of sales and computation of tax(See sections 2(zd), 6 and 9 of the Act)**

	(a) Description	(b) Value of goods
<b>2A.</b>	(1) Sale price received and receivable for goods sold during return period	100
	(2) Value of goods sent within or outside the State otherwise than by way of sale	10
<b>2B.</b>	<b>Gross Turnover as per return</b>	110
<b>2C.</b>	<b>Deductions from Gross Turnover [section 6(3)]</b>	
(1)	Sale of tax-free goods under section 9	
(2)	Goods sent to local agents (registered dealers) for sale	
(3)	Sale to Exporters within the state (against Form H)	
(4)	Any other sale/transfer eligible for deduction under HP VAT Act,2005 not covered under Col. 2C(1), (2) and (3) of above (Please specify)	
Serial NO.	Description	Amount
1		
(5)	Sale in the course of inter-State trade or commerce (against Form C or against Form C + Form E-I)	
(6)	Sale in the course of import into India	

(7)	Sale in the course of export out of India										
(8)	Sales outside the State of goods purchased outside the State (against Form C+ Form E-II)										
(9)	Value of goods sent otherwise than by way of sale :-										
	(i) in the course of inter-State trade or commerce (against Form F)										
	(ii) in the course of export out the territory of India										
(10)	Any other sale eligible for deduction/any other deductions under CST Act not covered from (4) to (9) above (Please specify)										
Serial NO.	Description										Amount
1											
(11)	Total of (1) to (10)										0
<b>2D.</b>	<b>Taxable turnover of sales [2B(b)-2C(11)(b)]</b>										110
<b>2E.</b>	Serial No	(a) Break-up of 2D according to rate of tax	(b) Effect of return of goods and (de-)/escalation [LS-II]	(c) Effect of Purchases made from Exempted Unit (Less Purchase Value : Value Addition only)	(d) Effect of Purchases of goods specified in Schedule-"C"(Less Purchase Value :Value Addition only)	(e) Net taxable turnover [(a)-{(b)+(c)+ (d)}]	(f)(i) Rate of tax	(f)(ii)Other Rate of tax	(g) Was this sale made against Form-XLIII? (Applicable only in case of sale @ 4%)	(h) Please furnish Form-XLIII Number (If answer to column f is Yes)	(i) Amount of Tax Paid
	1	110	0	0		110	20		No		22
<b>Total tax amount</b>										22	

### 3.Purchase,import and receipt of goods and computation of amount of tax paid on purchases made in the state

3A.	Description	Amount
<b>Description-Aggregate price/value of goods</b>		
(1)(a)	Purchased from registered dealers in the State on tax invoice	10
(1)(b)	Aggregate price/value of capital goods eligible for input tax credit	10
(1)(c)	Purchase of the goods (other than those listed under Entry No. 55 of Part-II-A of Schedule - A) for use as industrial inputs(against Form-XLIII)	
(1)(d)	Aggregate price/value of goods purchased from Registered Exempted Unit	10
(2)	Purchased from other dealers without tax invoice	
(3)(a)	Purchased in the course of inter-State trade or Commerce (against Form C )	
(3)(b)	Capital Goods Purchased in the course of inter-State trade or commerce (against Form C)	
(4)(a)	Purchased in the course of import into India	
(4)(b)	Capital Goods Purchased in the course of import into India	
(5)(a)	Purchased from outside the state in the course of export out of India (against Form H)	
(5)(b)	Purchased from within the state in the course of export out of India (against Form H)	
(6)	Imported into the State	

(7)	Purchased from outside the State for sales outside the state	
(8)	Received for sale from dealers registered in the State	
(9)	Received for sale from dealers outside the State (against Form F)	
(10)	Purchases against Form I	
(11)	Any other purchases/receipts not covered from (1) to (10) above(Please Specify)	

Serial NO.	Description	Amount
1		
(12)	<b>Total [(1) to (11)]</b>	30

Serial No	Description	Amount
<b>3B.</b>	(a) Break-up of 3A(1)(a) + 3A(1)(b) + 3A(1)(c) according to rate of tax	(b) Effect of return of goods and of price [LP-II]
	(c) Net taxable purchases [(a)-(b)]	(d) Rate of tax
	(e) Amount of Tax paid [(c)*(d)	Other Rate of tax
1	30	0
		30
		9.75
	<b>Total amount of tax paid on purchases</b>	2.92

**4. Statutory declarations and certificates received from other dealers furnished with the return**

Serial No.	Type of form	No. of forms furnished	Aggregate of amount of transactions for which forms furnished
<b>Not Available</b>			

**5. Computation of tax paid in respect of goods purchased in the State from registered dealers on tax invoice but which shall not form part of input tax credit (See section 11 )**

Circumstances in which tax paid in respect of purchase of certain goods not to form part of input tax credit	Purchase
<b>(a)</b>	<b>(b)</b>
(A) All goods except mentioned as purchased from registered dealers on tax invoice when,-	
(1) used in the telecommunications network, or in the generation and distribution of electricity or other form of power	
(2) the tax on their purchase was paid @4% or less but such goods are disposed of otherwise than by way of sale	
(3) used in manufacture or packing of goods declared tax-free under section 9 except when such goods are sold in the course of export out of India	
(4) left in stock,whether in the form purchased or in manufactured or processed form,on the day of closure of business or cancellation of the registration certificate	
(5) made in the circumstances specified in section 11(7)(c)	
(6) covered by section 11(7)(d) and (e)	
(7) used for the purpose specified in section 11(7)(j)	
(8) tax invoice is not available or not issued or original tax invoice issued does not show separate details of tax charged	
(9) purchased from an industrial unit after paying concessional rate of tax	

(10) covered by Schedule of Input Tax restricted Goods as provided u/s 11(8)	
(11) other purchases,tax paid in respect of which not to form part of input tax credit	
(12) purchase of fuel and lubricants made in the circumstances specified in the section 11(3)	
(13) purchase of goods other than fuel and lubricants made in the circumstances specified in the section 11(4)(a) and 11(4)(b)	
<b>(B) Total [(1) to (13)]</b>	<b>0</b>

**C. Calculation of input tax at different rates**

C Calculation of input tax at different rates	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x	y	z	(f)	(l)	(j)	(~)	( )	Total
(1) Break-up of A(b) according to tax																														
(2) Rate of Tax	0%	1%	4%	5%	9%	9.6%	9.7%	9.75%	11%	12.5%	13.75%	14%	16%	18%	20%	22%	25%	27%	30%	36%	15%	100%	26%	Others	17.5%	6%	2%	9.96%	13.9%	
(3) Input tax to be reversed [(1)*(2)]																														
Total																														

**6. Purchase tax (See section 6(1)(b) and 8)**

Circumstances in which purchase tax levied		Purchase Value of goods taxable at different rates	Rate of Tax	Purchase Tax
(a)		(b)	(c)	(d)
(1)	Turnover of goods specified in Schedule 'C' of the Act			0.00
(2)	Turnover of taxable goods purchased in the State without payment of tax when such goods or the goods manufactured there from are either exported out of State or used or disposed off (except when sold in the course of export out of India) in a manner that no tax or CST is payable to the State			0.00
(3)	<b>Total (1)+(2)</b>			0.00

**7. Turnover and Tax Liability under CST**

Serial No	(i)Description	(ii)Description for Others	Rate of Tax	Value of Goods	Tax Amount
1					0
2	<b>(a)Sales return within return period under section 8A(b) (i)</b>				
	<b>(b)Sales return within a period of six months under section 8A(b) (ii)</b>				
	<b>Taxable turnover of sales [1-(2(a))+2(b)]</b>		0	0	0

**8. Aggregate of tax levied on sale or purchases**

(1)	Tax on Sales [Total of 2E(i)]	22
(2)	Purchase Tax [6(3)(d)]	0.00
(3)	<b>Total Tax [8(1) +8(2)]</b>	<b>22</b>

**9.Computation of Input tax credit(See-section11)**

(1)	Opening Input Tax Credit on Unsold stock/Others [See Section 11(1)(i)]	
(2)	Opening Input Tax Credit on Capital Goods	
(3)	Tax paid on purchases made in the State [3B(e)]	2.92
(4)	Total [9(1)+9(2)+9(3)]	2.92
(5)	Less tax paid,not part of input tax[5C(3)]	
(6)	Claimable Input Tax [9(4)-9(5)]	2.92
(7)	Less Tax Paid but involved in Unsold Stock [See Section 11(1)(i)]	
(8)	Less Tax Paid on capital goods, to be carried forward to future periods[See Section 11(6)]	
(9)	Input Tax Credit [9(6)-9(7)-9(8)]	2.92
(10)	Input Tax on Unsold Stock Carried Forward [9(7)]	0
(11)	Input Tax on Capital Goods Carried Forward [9(8)]	2.92

**10.Tax payable or adjustable(see section 12)**

(1)	Gross Tax Payable[8(3)-9(9)]	19.08
(2)	Less: Excess paid towards VAT brought forward from last return	
(3)	Tax Payable[10(1)-10(2)]	19.08
	If Covered under any Deferment/Exemption Scheme(Yes/No)	Yes
	If Yes,Notification No. based on which such deferment/exemption is being claimed:	
	Entitlement Certificate Number:	
	Year of Availment:	
	% of amount of the total tax liability required to be paid as per the above entitlement certificate	
	% of amount of the total tax liability required to be paid upfront as per the above entitlement certificate	
	% of amount of the total tax liability deferred as per the above entitlement certificate	
	% of amount of the total tax liability exempted as per the above entitlement certificate	
	<b>(a)</b> Total amount of the total tax liability due for payment for the current period as per the above scheme	
	<b>(b)</b> Total amount of the total tax liability due for payment in this return period out of the tax deferred earlier in previous period as per the above scheme	

(4)	Total amount of the total tax liability due for payment in this return period as per the above scheme(a+b)	0
	i)Opening balance of the total amount of total tax liability deferred till date as per the above scheme	
	(ii)Total tax liability paid out of the opening balance of the total amount of deferred tax in this return period	
	(iii)Total amount of the total tax liability deferred for the current period	
	Total amount of the total tax liability deferred to future periods(i-ii+iii)	0
(5)	Net Tax Payable [10(3)](For dealers not covered under any deferment/exemption scheme)	
(6)	Net Tax Payable [10(4)](For dealers covered under deferment/exemption scheme)	

#### 11. Summary of Tax payable

(1)	Net tax payable under VAT Act	19.08
(2)	ITC from last return period brought forward to the extent not exhausted in previous return period, if any	0.00
(3)	Net Amount payable under VAT Act	19.08
(4)	Tax due under CST Act	0
(5)	Excess paid towards CST brought forward from last return	0.00
(6)	Amount of Input Tax Credit to be adjusted under section 12(2),if any	0.00
(7)	Amount of Input Tax Credit to be adjusted under section 12(3), if any	0.00
(8)	Net Amount payable under CST Act	0
(9)	ITC to be carried forward to next return period	0.00

#### 12. Entry Tax Details

Serial No.	Transaction Receipt Number	Goods as per Schedule-II	Value of Goods	Rate of Tax	Entry Tax Due	Entry Tax Paid	Entry Tax Paid Date	Remarks
1	0	0	0	0	0	0	26-09-2024	0

#### Payment details recorded at the acknowledgement time

Sr No	Name Of Bank	Branch Name	Challan Number	Challan Date	From Date	To Date	Amount
Not Available							

#### 13.Details of tax deposited

Serial No	Treasury/Bank	Type of Instrument	Treasury Receipt No	Date	Amount	DCR No	Date	TDN	District	Contractee Name	Tax Type
1		E-payment			1212						
<b>Total</b>											<b>1212</b>

#### Declaration

I, \_\_\_\_\_(name in CAPITALS), hereby, solemnly affirm that I am authorized to furnish this return and all its contents, lists, statements, declarations, cer and other documents appended with it or filed with it are true, correct and complete and nothing has been concealed therefrom.

**Place:**

**Date:**

**[Signature]**