

CHANDIGARH ADMINISTRATION
EXCISE & TAXATION DEPARTMENT



Form VAT 15

Return by a Taxable Person

(See Section 26(1) and Rule 36)

(Please read the INSTRUCTIONS carefully before filling the form and worksheet)

VRN									For period (dd.mm.yy)	From _____	To _____
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Name of the person:		
Address of the person:		
	Pin	State :
	Tel	Fax
	E-mail address :	

1.	SALES DETAILS	Amount
(a)	Gross Sales	
(b)	Less : Zero rated sales	
(c)	Less : Inter-state sale	
(d)	Less : Tax free sales	
(e)	Less : Branch Transfers/Consignment Transfers	
(f)	Less : Deductions (please refer to section 4(a) of worksheet)	
(g)	Net sales subject to VAT	
2.	PURCHASE DETAILS	Amount
(a)	Gross Purchases (excluding capital items)	
(b)	Less : Imports from outside India	
(c)	Less : Inter-state Purchases and Branch Transfer	
(d)	Less : Purchases from exempt units.	
(e)	Less : Tax free Purchases	
(f)	Less : Purchase liable to Purchase Tax u/s 19(1)	
(g)	Less : Deductions (please refer to section 4(b) of worksheet)	
(h)	Purchases of non-capital items eligible for input tax credit	
(i)	Purchase of capital items eligible for input tax credit.	

3.	OUTPUT TAX	Amount
(a)	VAT on net taxable sales within the return period	
(b)	Add : Purchase Tax on turnover as per Col. 2(f)	
(c)	Add : CST on inter-state sales	
(d)	Add/Less: Output tax for prior period adjustment. As per Col.5 of Worksheet	
(e)	Add : Output tax on goods used in Works Contract as per Col. 2 of the Worksheet.	
(f)	Net Output tax	
4.	INPUT TAX CREDIT	Amount
(a)	Input tax within the return period (on non-capital items)	
(b)	Add : Input tax within the return period (on capital goods)	
(c)	Add : Installment of input tax on stocks held on the appointed day.	
(d)	Less : Apportionment of input tax for tax free goods.	
(e)	Add/Less : Adjustment in input tax based on prior period adjustment.	
(f)	Less : Adjustment in input tax on account of branch transfers.	
(g)	Add : Excess Input tax credit brought forward from last return period.	
(h)	Net input tax credits.	
5.	TAX PAYABLE/EXCESS INPUT TAX CREDIT	Amount
(a)	Tax Payable if 3(f) is greater than 4(h) [Net tax payable = 3(f) -4(h)]	
(b)	Amount deposited, if the tax is payable as per 5(a) above.	
(c)	Excess input tax credits if 4(h) is greater than 3(f) [Excess ITC=4(h)-3(f)]	
(d)	Refunds applied for during the current return period	
(e)	Excess ITC carried forward to the next return period if no refund is applied for	
Declaration : I, solemnly declare that to the best of my knowledge and belief, the information given on this form is true and correct		
Name		Designation
Signature		Date (dd.mm.yy)

6.	PAYMENT DETAILS			
Challan instrument No.	Date (dd.mm.yy)	Bank/Treasury	Branch code	Amount

WORKSHEET

1.	BREAK UP OF TAXABLE SALES AND PURCHASE IN UT (EXCLUDING CAPITAL GOODS)			
1(a) Rate	1(b) Gross Sales	VAT	1(c) Gross Purchases	VAT
At 1%				
At 4%				
At 12.5%				
At 20%				
At 30%				
Total				

2.	BREAK UP OF GOODS SOLD UNDER WORKS CONTRACT					
2(a) Rate	2(b) Gross value of works contract executed	2(c) Less : Value of labour	2(d) Taxable value	2(e) Output tax	2(f) Less : Tax deducted at source	2(g) Net output tax
At 1%						
At 4%						
At 12.5%						
At 20%						
Total						

3.	BREAK UP OF ZERO RATED SALES			
3(a) Category	3(b) Gross sales	3(c) Less : sales returns	3(d) Less : discounts	3(e) Net sales
Sale against H form				
Export out of India				
Sale against E1/E2 forms				

4.	BREAK UP OF DEDUCATIONS FROM SALES AND PURCHASES			
4(a) Deductions from sales for the current period	4(b) Deductions from Purchase for the current period			
Sales Returns		Purchase Returns		
Cash/Trade Discount		Cash/Trade Discount		
Amount charged separately as interest for sales by hire- purchase/ installment purchase		Others (pl specify nature)		
Cancellation of sales				

Sales Returns			
Change in nature of sales			
Change in sale consideration			
Value of goods originally purchased from exempt unit			
Others (Pl. specify nature)			
Total deductions		Total deductions	

5.	PRIOR PERIOD ADJUSTMENTS				
5(a) Prior period adjustment of sales	5(b) Adjustment in sale	5(c) Adjustment in Output tax	5(d) Prior period adjustment of purchases	5(e) Adjustment in purchase	5(f) adjustment in Input tax
Cancellation of sales			Cancellation of purchase		
Sales Returns			Purchase Returns		
Change in nature of sales			Change in nature of Purchase		
Change in sale consideration			Change in Purchase consideration		
Total			Total		