

Form TAR-II

**Form of Audited Income Statement under section 52 of the
Bihar Value Added Tax Act, 2005 for dealers who are not Manufacturers**
[See rule 33(5)(ii)]

Name & Style of Business

Taxpayer Identification Number

Income Statement for the year ended ...	Previous Year	Current Year
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Income Statement for the year ended ...	Previous Year	Current Year
(a) Gross sales within the state		
(b) Gross inter-state sales		
(c) Exports		
1. Total Gross Sales [(a)+(b)+(c)]		
(p) Goods returned from sales within the state		
(q) Goods returned from inter-state sales		
2. Net Sales = [(1)-(p)-(q)]		
3. Cost of Sales:		
(a) Opening Stock		
(b) Add: Purchases (<i>imported* and net of returns</i>)		
(c) Add: Purchases (<i>indigenous** and net of returns</i>)		
(d) Less: Closing Stock		
(e) Add: Other direct expenses, if any		
4. Gross Profit = [(2)-(3)]		
5. Depreciation		
6. Interest and other financial charges		
7. Selling and general/administration charges		
8. Operating Profits = [4 - (5+6+7)]		
9. Other Income		
10. Other Expenses		
11. Profit & Loss before Tax = [8+9+10]		
12. Provision for Taxation		
13. Net Profit		
14. Provision for Dividend		
15. Retained Earnings		

* Value of goods imported from outside Bihar to be included here.

** Value of goods purchased from within Bihar to be included here

Date

Place

Signature of Person signing
Annual Return

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Status in relation to dealer

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Signature of Auditor

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Status

Office Seal