

FORM VAT-53

[See rule 64[1]]

Statement of particulars required to be furnished under
Section 60 of the J&K Value Added Tax Act, 2005

PART - A

1. Name of the dealer/person
2. Address (principal place of business)
3. Tax Identification No. under J&K VAT Act/
Registration No. under CST Act
4. Constitution of the dealer
5. Income Tax PAN No.
6. Period under audit
7. Address of all branches and manufacturing units
within the state
8. Address of branches and manufacturing units
outside the state
9. Nature of business - resale/manufacture/importer/
exporter/works contractor/lessor/others (pl. specify)
10. Change in the nature of business (if any)
(The brief particulars of such change)
11. Changes in the constitution
(The brief particulars of such change)
12. (a) Books of account maintained.
(In case books of account are maintained
in a computer system, mention the books
of accounts generated by such computer
system)
(b) List of books of account examined.
(c) Method of Accounting followed and brief particulars
of change, if any.
(d) Method of valuation of stock and brief particulars of
Change, if any.
13. Classes of main goods dealt with by the dealer
(Schedule entry wise classification of goods for sale)

CST		
TOTAL TURNOVER UNDER ACT (B)		
Less: Turnover of tax free goods within State		
Turnover of export/import or in the course of export/Import outside the country		
Inter State sales		
Inter State Branch transfer/consignment Sales		
BALANCE TURNOVER (C)		

16) DETERMINATION OF OUTPUT TAX ON SALES

RATE OF TAX	TURNOVER	OUTPUT TAX	
1%			
4%			
12.5%			
TOTAL			

17. DETERMINATION OF TAX ON PURCHASES

Balance Turnover of purchases as per 15(C) above			
Less : Turnover from dealer registered U/s 25 of the Act			
Turnover from other registered dealers			
Balance Turnover liable to tax (A)			
Rate of Tax	Turnover	Tax	
1%			
4%			
12.5%			
TOTAL (B)			

18. DETERMINATION OF INPUT TAX

18A. ON CAPITAL GOODS AND LEASING TRANSACTIONS						
Rate	Turnover	Input Tax for the year	B/F from previous year	Reverse Tax (if any)	C/F to next year	Admissible input tax credit for the year
1%						
4%						
12.5%						

TOTAL						
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18B. ON OTHER THAN CAPITAL GOODS AND LEASING TRANSACTIONS				
Rate of Tax	Turnover	Input Tax	Reverse Tax	Balance Input Tax
1%				
4%				
12.5%				
TOTAL				

18C. ADMISSIBLE INPUT TAX CREDIT FOR THE TAX PERIOD		
On Capital Goods and Leasing Transactions for the year as per 18A above		
On other Goods		
Brought forward from previous year		
For the year As per 17B above		
TOTAL		
<u>Less:</u> No credit since sales are tax free		
<u>Deduction on A/c of Interstate Branch</u>		
<u>Transfer/consignment sales</u>		
NET INPUT TAX CREDIT AVAILABLE FOR THE YEAR		

19. TAX LIABILITY

<u>Output Tax for the year</u>	
<u>Less : Input Tax credit for the year</u>	
<u>Tax on Purchases (As per 17 above)</u>	
<u>BALANCE</u>	
Less : Tax Paid during the year Balance Dues/Credit	
Add: Interest payable under the Act for delayed payment of tax	

20. TURNOVER DISCLOSED IN RETURN

S.No.	Particulars	Qtr I	Qtr II	Qtr III	Qtr IV	TOTAL
1	Total sales					
2	Total Deductions					
3	Balance Turnover					
4	Total Output Tax					
5	Total Purchases					

6	Total Deductions					
7	Balance Turnover					
8	Taxable Turnover					
9	Tax on purchases					
10	Total Tax Payable (4+9)					
11	Total Input Tax Credit availed					
12	Amount of tax paid during the period					

21. Give reconciliation for differences in taxable sales/purchases, tax liability and input tax credit as per books and as disclosed in return.

22. Whether there is delay in payment of tax. If so, please give particulars:

<u>S.No.</u>	<u>Due Date</u>	<u>Date of Payment</u>	<u>Amount</u>	<u>Delay</u>	<u>Interest payable</u>
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23. Whether there is delay in filing of returns:

<u>S.No.</u>	<u>Period of Return</u>	<u>Due Date</u>	<u>Date of Filing</u>	<u>Reasons, if any as given by the dealer/per son</u>
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24. Give debit sales effected as commission agent, in the following proforma:

<u>Name of Principal & Address</u>	<u>TIN No. (if any)</u>	<u>Total Sales</u>	<u>Output,if any GST/CST</u>
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PART – C

EXPORT SALES:

25. Whether all declaration forms for export are available on record. If not, give details.

<u>Sl.No.</u>	<u>Invoice No.</u>	<u>Date</u>	<u>Name of Party</u>	<u>Amount (Rs.)</u>
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PART – D

INTERSTATE SALES:

26. Whether Interstate sales claimed as liable to tax are supported with declarations in Form 'C'. If not give details:

Sl.No. Invoice No. Date Name of Party Amount (Rs.)

27. Whether interstate sales claimed as exempt under Section 6(2) of Central Sales Tax Act, 1962 are supported with declarations, if not give details:

(A) Sales

S.No. Invoice No. Date Name of Party Amount Wanting Declaration 'C'/'D'

(B) Purchases

S.No. Invoice No. Date Name of Party Amount Wanting Declaration 'E1'/'E2'

28. Whether all Interstate Branch transfers/consignment sales are supported with declaration in Form 'F'. If not, give details:

Sl.No. Invoice No. Date Name of Party Amount (Rs.)

29. Total taxable interstate sales, as per books of account:

30. Central Sales Tax payable:

31. Details of taxable sales shown in return:

Particulars	Sales	Tax payable	Tax paid
Quarter I			
Quarter II			
Quarter III			
Quarter IV			

TOTAL			
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32. Give reconciliation of difference in taxable sales as per books and as per return.

33. Whether there is delay in filing of returns. If so, give details:

<u>S.No.</u>	<u>Particulars</u>	<u>Due date for filing</u>	<u>Date when filed</u>
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34. Whether there is delay in payment of tax. If so, give details:

<u>S.No.</u>	<u>Due Date</u>	<u>Date of Purchase</u>	<u>Amount</u>	<u>Delay</u>	<u>Interest Payable</u>
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PART - E

INPUT TAX ADJUSTMENTS INFORMATION

(In case Input Tax Credit is more than Output Tax)

Balance Credit	
Less : Adjustments : Against any dues under the J&K VAT Act, 2005 1) Period _____ to _____ Order ref. _____	
2) Against any dues under Central Sales Tax Act, 1956 Period _____ to _____ order ref. _____	
3) Refund claimed on account of export sales	
4) Refund claimed in terms of Section 22	
Balance Input tax credit on other goods carried Forward to next year	
Balance Input Tax credit on Capital Goods carried forward to next year.	

I certify that the above particulars are true and correct to the best of my knowledge and belief.

Sig. of dealer or his business manager

Name: _____

Designation: _____

I/We certify that particulars stated above are verified by me/us from Books of accounts and are true and correct.

Sig. of dealer or his business Manager

Name _____

Designation. _____

For
Chartered Accountant/ Cost and Works Accountant
(Name)
(Proprietor/Partners)
Membership

Place:

Date:

Place

Date: