

**THE KERALA VALUE ADDED TAX RULES, 2005**

**FORM No. 10**

VAT OFFICE ADDRESS
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**RETURN**  
[for VAT Dealer]  
(See Rule 22 (1))

HFI, P I, INF, contact persons/Ph Nos
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**DEALER DETAILS**

Name of the dealer .....		Date							
Address of the dealer (Principal place of Business)		TIN							
Details of Branch		CST R.C.No							
Ph.....Fax...E-mail.....Website..									
Return furnished for Principal Place of business or Branch/ es at ..... (Strike out whatever is not applicable)									

Year	
Return Period	

(specify whether monthly/OR quarterly/annually)

**A. TURNOVER DETAILS (VATABLE GOODS)**

**A. (i) SALES /DISPOSALS (With output tax liability)**

Nature of Transaction	Commodity	Schedule with entry No. If any	Rate of Tax. (per cent)	Total Turnover (Rs)	Exemption claimed (Rs)	Taxable Turnover (Rs.)	Output Tax Due	Output Tax collected (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Local Sales (Own Goods)								
	1							
	2							
	.....							
	5							
Sub total								
2. Local Sales								

(Commission goods)								
	1							
	2							
	.....							
	5.							
	Sub total							
3. Interstate sales								
	1							
	2							
	.....							
	5.							
	Sub total							
4. Export sales								
	1							
	2							
	.....							
	5.							
	Sub total							
5. Local deemed sales								
(a) Works contract (transfer in the form of goods)								
(b) Works contract (transfer not in the form of goods and value of goods transferred ascertainable)								
(c) Works contract (transfer not in the form of goods and value of goods transferred not ascertainable)								
(d) Transfer of right to use								
	1.							
	2.							
	.....							
	5.							
	Sub total							
TOTAL (1+2+3+4+5)								
<b>A</b>		<b>(ii) Local purchase taxable u/s.6 (2)</b>						
	1							
	2							
	Sub total							

<b>GRAND TOTAL</b>	A(i) + A(ii)								

**A. (iii) Particulars of Turnover of dealers in medicine (paying tax under section 8) Turnover of medicines included under this head shall not be included under item A(i)**

Sl. No.	Commodity	Sch. No.	Total Turnover	Exemption claimed	Taxable turnover	MRP Value	Rate of Tax	Output tax Due on MRP	Output tax collected
1	2	3	4	5	6	7	8	9	10
	<b>TOTAL</b>								

<b>A. (iv) Stock Transfers (Specify whether local/interstate)</b>									
	1								
	2								
	.....								
	5								
	<b>Sub total</b>								

**A. (v) Total turnover under the KGST Act, 1963.**

Sl.No.	Commodity	Sch. Entry No.	Turnover under KGST Act
(1)	(2)	(3)	(4)

**B - REVERSE TAX (With output tax liability)**

Particulars of transactions causing reverse tax	Commodity	Rate of tax (percent)	Local Purchase value involved (Rs.)	Amount of input tax irregularly availed of.(Rs.)	Reverse Tax due under section 11(7) (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
<b>Grand Total</b>					



	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

**E. Input tax credit on Capital Goods**

Input tax credit on capital goods as on 01.04..... Rs.	Input tax credit on capital goods admitted during the year		Total input tax credit on Capital goods Rs.	Input tax credit Eligible for set-off during the return period Rs.	Total availed of during the year Rs.	Balance at credit carried forward (4-6) Rs.
	Date of Certificate in Form No. 25B	Input tax credit admitted Rs.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)
TOTAL						

**Details of Bill/Invoice issued.-**

Series		Nos.	
		From	To

**VAT Payable**

(F)	<b>TAX AT CREDIT:</b>		(G)	<b>OUT PUT TAX:</b>	
1	Excess input tax at credit brought forwarded from previous return period.	Rs.	1.	Tax due / collected as per sales invoice (A(i) + A(iii))	Rs.
2.	Input tax paid during the return period ( C ) Excluding those for which input tax credit is not admissible or in respect of which refund of input tax alone is allowed under section 13.	Rs.	2.	Purchase Tax due (A(ii))	Rs.
3	Special Rebate ( D ) Excluding those in relation	Rs.	3	Reverse Tax due ( B )	Rs.

	to transaction for which special rebate credit is not admissible or in respect of which refund alone is allowed under section 13.				
4	Input tax on Capital goods (instalment granted as per Rule 13 in form No, 25B) (E)	Rs.	4	Input Tax on purchase returns	Rs.
5	Input tax on sales returns	Rs.	5.	Others ..... (tax as per debit notes etc.)	Rs.
6	Others...Input tax credit on opening stock of goods held as on 1.4.2005 adjusted or refunds or tax as per credit notes	Rs.			
7.	Total tax eligible for set off (1+2+3+4+5+6)	Rs.	6	Total output tax due (1+2+3+4+5)	Rs.

(H) Net Tax = (G-F) Rs. ....

(I) Tax deferred =

(J) Net Tax payable (H-I) =

(K) Net Tax Creditable = (F-G) Rs.....

(L) Amount adjusted towards arrears for previous return periods u/s 11(6)

(M) Amount adjusted towards CST for the current months

(N) Balance Tax at Credit Carried forward  
to next return period = [K- (L+M)] Rs.....

(In words) Rupees.....

(O) Compounded tax payable for medicine U/S 8 Rs.

### Payment details

No. & Date of Chalan/DD/Cheque	Amount	Name of Bank/Treasury

### ENCLOSURES ATTACHED

(1) Statement of local sales to VAT dealers showing Invoice No. & Date, Y or N  
Goods, Value, Particulars of the buyer with TIN etc

(2) Statement of interstate sales in the form given under clause (i) of Y or N  
sub-rule(2) of Rule 46

- |   |        |
|---|--------|
| (3)Statement of interstate stock transfer showing Invoice No.& Date, Goods, Value, Particulars of the consignee with TIN etc. | Y or N |
| (4) Statement of export sales with full details   | Y or N |
| (5) Statement of local purchases showing Invoice No. Date. Goods, Value, Particulars of the seller with TIN etc.              | Y or N |
| (6) Statement of interstate purchases showing Invoice No. Date. Goods, Value, Particulars of the seller with TIN etc.         | Y or N |
| (7)Statement of local purchases from persons other than registered dealers  | Y or N |
| (8) Statement of import purchases with full details   | Y or N |
| (9) Statement of local/interstate/import purchases of Capital goods with full details   | Y or N |
| (10) Statement of credit/debit notes  | Y or N |
| (11) Delivery notes/Delivery chalan etc   | Y or N |
| (12)Declaration forms –(form Nos. 25D/25E/25E/42/43/44/45)  | Y or N |
| (13)Stock inventory as on 31 <sup>st</sup> March (along with annual return)   | Y or N |
| (14)Statement of goods sold/disposed of from quantity discount received   | Y or N |
| (15)Cheque/Chelan/Demand Draft  | Y or N |
| (16)Proof of payment of entry tax   | Y or N |
| (17)Others (specify)  | Y or N |

**SELF-ASSESSMENT DECLARATION**

- (1) I/ We declare that I/We have compared the above particulars with the records and books of my/ Our business and the same are truly, correctly and completely stated.
- (2) Certified that I/We have duly paid tax under the Kerala Value Added Tax Act, 2003 on maximum retail price at the point of First sale in respect of sales of medicines mentioned above. In respect of sales of taxable medicines other than first sales, shown as exempted, I/We have purchased the goods from a dealer who has paid tax on MRP at the point of first sale or from a subsequent seller of such medicines. The actual amount so paid is only recouped on subsequent sales as permitted. Further I/We declare that I/We have compared the above particulars with the records and books of my/our business and the same are true, correct and complete.
- (3) I/ We certifies that the net tax due has been paid at the designated bank (Chalan enclosed).

Signature  
Name:

Status:  
(Whether Proprietor, Manager  
Partner, Director, secretary etc. with seal)  
✓ Whichever applicable

Place:

Date: (Seal)

**FOR OFFICE USE**

- (1) Date of filling of return : [Acknowledgement to be issued to the dealer before the due date for the filing of returns for the next return period.]
- (2) Whether return accepted/ found defective:
- (3) If the return is defective, defects found.
- (4) Date of issue of notice:
- (5) Date of compliance :
- (6) State whether fresh return filed and if so details:
- (7) Details of payments (of additional demand):
- (8) Signature of the official making data entry
- (9) Signature of the assessing authority

..... ✂ ..... ✂ .....

**ACKNOWLEDGEMENT**

The undersigned acknowledges the receipt of the original of the return for the month of...../quarter ending...../year..... on the..... day of.....200...

Date of receipt of return

Signature of the receiving officer .

(Seal)