

FORM 201

(See rule 18 and sub-rule (2) of rule 19)

MONTHLY RETURN UNDER THE GUJARAT VALUE ADDED TAX ACT, 2003

Original/Revised If revised Date of original return ----- Acknowledgement No.----- Attach a note explaining the revisions
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Description of top 3 commodities dealt in during the tax period.	1	
	2	
	3	

Tax Period:
from _____ to _____

Registration No. _____

Enrolment Certificate No. under the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976.....

Registration Certificate No. under the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976.....

Name of the registered dealer:

Address : ----- Import/Export Code (if any).....

----- Central Excise Registration No.....

----- PAN
.....

Electrical Energy Supply Service No.....

Tax invoice issued in the period from No.....to No.....

Retail invoice issued in the period from No.....to No.....

PART I

Turnover of sales and purchases

Description	Sales Rs.	Purchases Rs.
01 Total turnover.		
02 Adjustment as per item 29 of Annexure I and 32 of Annexure II		
03 Net Turnover		
04 Deduct:		
04.1 Exempted from tax under section 5(1)		
04.2 Exempted from tax under section 5(2)		
04.3 Branch transfer or consignment to and from outside the State.		
(a) of the goods manufactured		
(b) other than (a) above		
04.4 Purchases not qualifying for tax credit as per section 11(8) read with section 11(5)		
04.5 Reduction as per item 37 of Annexure III		
04.6 Charges towards labour, service and other charges referred to in sub-clause (c) of clause (30) of section 2		
Total of (04.1) to (04. 6)		
05 Net Taxable Turnover (03-04)		

PART II

Output Tax

Rate of tax.	Commodity	HSN Code	Turnover excluding tax.	Tax payable.	Total Turnover including tax
1%					
4%					

12.5%					
Other					
06 Total					
C.S.T. (i) Against Form C/D (ii) Other than (i) above.					
Grand total					

PART III

Input Tax

Description					Value of goods (Rupees)
07 Purchase of capital goods from registered dealers					
08 Purchases of taxable goods other than capital goods from registered dealers.					
09 Purchases of taxable goods from a person other than registered dealer.					
Total					
Calculation of input tax					
Rate of tax.	Commodity	HSN Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Tax paid in respect of item 9 or tax paid under the Gujarat Tax on Entry of Specified Goods into Local Areas Act,2001 (Guj. 22 of 2001)
1.	2.	3.	4.	5.	6.
1%					
4%					
12.5%					
Other					

Purchase value on which tax paid under the Gujarat Tax on Entry of Specified Goods into Local Areas Act,2001 (Guj. 22 of 2001)	Rs..		
	Sub-total		
10 Total: (column 5 + column 6)			

PART IV
Tax credit

Description	Admissible Tax Credit (Rupees)
11 Tax credit brought forward from previous tax period	
12 Tax credit as per 10	
13 Total (11 + 12)	
14 Reduction in tax credit	
14.1 Under section 11(3)(b)(i) (other than 14.2 below)	
14.2 Under section 11(3)(b)(ii) (of the goods manufactured)	
14.3 Other reason	
15 TOTAL : [14.1 + 14.2 + 14.3]	
16 Net tax credit admissible (13 – 14)	

PART V
Net tax payable

Description	Rupees.
17 The amount of tax payable as per 06	
18 LESS:	

18.1 Credit u/s. 59B(9) of the amount of tax deducted at source (enclose Form-703)	
18.2 Adjustment of the amount deposited under section 22	
18.3 Net tax credit as per 16	
Total:	
19 Net tax payable (17 – 18)	
20 Excess Amount of tax credit (18 – 17)	
21 Amount of tax credit adjusted against CST	
22 Amount of tax credit carried forward to the next tax period (20 – 21)	

PART VI
Payment of tax

23 Amount payable	
23.1 Amount of tax payable as per 19	Rs.
23.2 Amount of interest.	Rs.
23.3 Amount of penalty	Rs.
Total	Rs.
24 Amount paid	Rs.
25 Amount outstanding	Rs.
26 Amount paid in excess	Rs.
Chalan No. Rs.....(in words.....)	
Date of payment.	
Bank/treasury in which amount paid.	

Annexure I

(in rupees)

Adjustment in sale as per	Increase	Decrease
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27	Sub-section (1) of section 8		
27.1	Sub- clause (a) (sale cancelled)		
27.2	Sub- clause (b) (alteration in consideration of sale)		
27.3	Sub- clause (c) (goods returned)		
28	Sub-rule (7) of rule 17 (pertains to transactions through commission agent)		
Total:			
29	Net of sale		

Annexure II

(in rupees)

Adjustment in purchase	Increase	Decrease
30 on account of credit note/debit note		
31 on account of goods on which right to use such goods is transferred as defined under sub-clause (d) of clause (23) of section 2.		
Total:		
32 Net of purchase		

Annexure III

(in rupees)

Reduction	Sales	Purchases
33 Sales/purchases as specified in sub-section (2) of section 5 of the Central Act. (By way of transfer of documents of title)		
34 In the course of export/import out of country.		
35 Sales/purchases as specified in sub-section (3) of section 5 of the Central Act.		
36 In the course of interstate trade and commerce other than branch transfer or consignment .		
37 Total		

Declaration

I, _____
declare (a) that the information given in this Form and Appendix thereto are true, complete and conform to my books of accounts,
(b) that list of tax invoices for the sales and purchases made in this tax period is enclosed as per the Appendix provided with this Form,
(c) that tax credit claimed in this return is in conformity with the provisions contained in section 11 and rules made there under,
(d) that the total turnover for which tax invoice or retail invoice are not issued is of Rs/- _____ (rupees)
during this tax period.

Place: Full Signature of authorized signatory
Date: Name :
Status :

For Office Use.

Return received by _____ Date.
CTO code No. _____
Entry No. in office record. _____ Date.