

**THE ASSAM VALUE ADDED TAX RULES, 2005**  
**FORM-14**  
**[See Rule 17(5)]**  
**ANNUAL RETURN OF TURNOVER**

**Part-A**

|     |     |
|-----|-----|
| 01. | TIN |
|     |     |

|     |      |
|-----|------|
| 02. | Year |
|     |      |

|     |                                |  |
|-----|--------------------------------|--|
| 03. | Name and style of the business |  |
|     | Address                        |  |
|     | Name of the goods dealt in     |  |

**Part-B**

|      |  |  |
|------|--|--|
| 04.  | Aggregate amount received or receivable in connection with all sale (including inter-state sales, exports, stock transfers works contract, lease etc.) |  |
| 05.  | Deductions :   |  |
|      | (a) Sales of goods in the course of inter-state trade or commerce  |  |
|      | (b) Sales outside the State/stock transfer   |  |
|      | (c) Sales of goods in the course of export out of India  |  |
|      | (d) Sales in the course of import into India   |  |
|      | (e) Sales in the State of exempted goods specified in the First Schedule   |  |
| 06.. | Turnover of sales taxable under the Assam Value Added Tax Act, 2003.   |  |

**Part-C**

07. Taxable turnover of goods taxable at every point of sale and tax payable thereon as per Second Schedule, Third Schedule and Fifth Schedule

|   | @.....% | @.....% | @ 4 % | @ 12.5 % |
|---|---------|---------|-------|----------|
| Sales proceeds of taxable goods (excluding VAT) |         |         |       |          |
| Less: goods returned (rule 9)                   |         |         |       |          |
| Less: other admissible deductions (if any)      |         |         |       |          |
| Taxable turnover                                |         |         |       |          |
| Tax payable                                     |         |         |       |          |
| Total amount of output tax                      |         |         |       |          |

**Part-D**

08. Determination of taxable turnover of goods taxable at the first point of sale and tax payable thereon as per Schedule IV

|                                 | @ ..... % | @ ..... % | @ ..... % |
|---------------------------------|-----------|-----------|-----------|
| Sales proceeds of taxable goods |           |           |           |

|   |  |  |  |
|---|--|--|--|
| Less: Sales proceeds of goods which have been subjected to tax in the State |  |  |  |
| Less: goods returned (rule 9)   |  |  |  |
| Less: other admissible deductions (if any)                                  |  |  |  |
| Taxable turnover (excluding tax)  |  |  |  |
| Output Tax payable  |  |  |  |
| Total tax payable   |  |  |  |

**Part-E**

09. Determination of taxable turnover in respect of the transfer of the property in goods involved in execution of works contract and tax payable thereon

|                                  |  |
|----------------------------------|--|
| Total value of works contract    |  |
| Less labour charges              |  |
| Less other charges               |  |
| Taxable turnover (excluding VAT) |  |
| Output Tax payable               |  |

**Part-F**

10. Determination of taxable turnover and tax payable thereon in respect of the transfer of the right to use

|   |  |
|---|--|
| Amount received or receivable in respect of operating lease |  |
| Less : deduction allowable, if any                          |  |
| Taxable turnover (excluding VAT)                            |  |
| Tax payable   |  |

**Part-G**

11. Determination of turnover of purchases and tax payable thereon

|   | @ .....% | @ .....% |
|---|----------|----------|
| Value of taxable goods purchase   |          |          |
| Add : value of opening stock  |          |          |
| Total   |          |          |
| Less : purchase value of goods sold to registered dealers within the state        |          |          |
| Less : value of closing stock   |          |          |
| Value of goods taxable at the point of last purchase in the State (excluding VAT) |          |          |
| Tax payable   |          |          |
| Total amount of Purchase tax  |          |          |

**Part-H**

12. Purchases of taxable goods made in the State and tax paid thereon

|                                      | @ ____% | @ ____% | @ 4 % | @ 12.5 % |
|--------------------------------------|---------|---------|-------|----------|
| Purchases (excluding VAT)            |         |         |       |          |
| Less: goods returned [Section 14(9)] |         |         |       |          |

|                                   |  |  |  |  |
|-----------------------------------|--|--|--|--|
| Less: other admissible deductions |  |  |  |  |
| Net Purchases                     |  |  |  |  |
| Tax paid                          |  |  |  |  |
| Total amount of input tax         |  |  |  |  |

**Part-I**

13. Calculation of total tax and interest payable and paid.

|  | Inner column | Final amount |
|--|--------------|--------------|
| (a) Output tax payable as per part C   | Rs.          |              |
| (b) Output tax payable as per part D   | Rs.          |              |
| (c) Output tax payable as per part E   | Rs.          |              |
| (d) Output tax payable as per part F   | Rs.          |              |
| (e) Output tax [(a)+(b)+(c)+(d)]   | Rs.          |              |
| (f) Add/ Less : adjustment to output tax, if any (specify) as per Annexure 4 | Rs.          |              |
| (g) Total Output tax [(e)±(f)]   |              | Rs.          |
| (h) Purchase tax payable as per Part G                                       |              | Rs.          |
| (i) Total tax payable [(g)+(h)]  |              | Rs.          |
| (j) Input tax credit on purchases as per Part H                              | Rs.          |              |
| (k) Add/ Less : adjustment to input tax, if any (specify) as per Annexure 5  | Rs.          |              |
| (l) Net Input tax credit [(j)±(k)]   |              | Rs.          |
| (m) Tax payable [(i) – (l)]  |              | Rs.          |
| (n) Interest, penalty or other dues  |              | Rs.          |
| (o) Total dues   |              | Rs.          |
| (p) Less: sales tax deducted at source                                       |              | Rs.          |
| (q) Balance due / excess paid  |              | Rs.          |
| (r) Tax paid   |              | Rs.          |
| (s) Adjusted against central sales tax liability                             |              | Rs.          |
| (t) Refund claimed / balance carried forward to next tax period              |              | Rs.          |

**DECLARATION**

I, ..... son/daughter/wife of ..... in the capacity of ..... of M/s. .... do solemnly declare that to the best of my knowledge and belief, the information given in this return and the annexures accompanying it is correct and complete in every material particular.

Date .....

Place .....

Signature

Status whether  
 Proprietor/Karta/Partner/Director/Manager/Chief  
 Executive/Authorised signatory.  
 (Tick whichever is applicable)

**Annexure-I**

**Details of purchases and stocks (wherever possible, specify the goods)**

| Particulars of goods   | Purchase                |                          |       | Receipts<br>(Stock Transfer etc.) |                          |       | Opening<br>stock as<br>on | Closing<br>stock<br>as on |
|--|-------------------------|--------------------------|-------|-----------------------------------|--------------------------|-------|---------------------------|---------------------------|
|  | from<br>within<br>Assam | from<br>outside<br>Assam | Total | From<br>within<br>Assam           | From<br>outside<br>Assam | Total |                           |                           |
| 1  | 2                       | 3                        | 4     | 5                                 | 6                        | 7     | 8                         | 9                         |
| A. Exempted goods (First Schedule)                                   |                         |                          |       |                                   |                          |       |                           |                           |
|  |                         |                          |       |                                   |                          |       |                           |                           |
| B. Goods taxable at every point of sale                              |                         |                          |       |                                   |                          |       |                           |                           |
|  |                         |                          |       |                                   |                          |       |                           |                           |
| (i) Taxable @ 4 % (Second Schedule)                                  |                         |                          |       |                                   |                          |       |                           |                           |
| (ii) Taxable @ 1% (Third Schedule)                                   |                         |                          |       |                                   |                          |       |                           |                           |
| (iii) Taxable @ ____% (Third Schedule)                               |                         |                          |       |                                   |                          |       |                           |                           |
| (iv) Taxable @ 12.5 % (Fifth Schedule)                               |                         |                          |       |                                   |                          |       |                           |                           |
| C. Goods taxable at the point of first sale<br>(Fourth Schedule)     |                         |                          |       |                                   |                          |       |                           |                           |
| (i) Taxable @ ..... %  |                         |                          |       |                                   |                          |       |                           |                           |
| (ii) Taxable @ ..... %   |                         |                          |       |                                   |                          |       |                           |                           |
| (ii) Taxable @ ..... %   |                         |                          |       |                                   |                          |       |                           |                           |
|  |                         |                          |       |                                   |                          |       |                           |                           |
| D. Goods taxable at the stage of last purchase                       |                         |                          |       |                                   |                          |       |                           |                           |
|  |                         |                          |       |                                   |                          |       |                           |                           |
| (i) Taxable @ ..... %  |                         |                          |       |                                   |                          |       |                           |                           |
|  |                         |                          |       |                                   |                          |       |                           |                           |
| E. Goods involved in works contract                                  |                         |                          |       |                                   |                          |       |                           |                           |
|  |                         |                          |       |                                   |                          |       |                           |                           |
| F. Goods for use in the business of<br>transferring the right to use |                         |                          |       |                                   |                          |       |                           |                           |
|  |                         |                          |       |                                   |                          |       |                           |                           |
| <b>Total</b>   |                         |                          |       |                                   |                          |       |                           |                           |

Date .....

Signature :

Name of the person signing :

Place .....

Status of the person signing :

Seal. :

**Annexure-II**

Statement of commodity-wise details and tax payable

(This annexure is applicable only in respect of imported and manufactured goods)

| Description of commodity | Gross turnover | Exempted turnover | Taxable turnover | Tax payable |
|--------------------------|----------------|-------------------|------------------|-------------|
| 1                        | 2              | 3                 | 4                | 5           |
|                          |                |                   |                  |             |

Date .....

Place .....

Signature :

Name of the person signing :

Status of the person signing :

Seal. :

**Annexure-III**

**ACCOUNT OF MANUFACTURE, PROCESSING ETC.**

|  | <u>Value</u> | <u>Quantity</u> |
|--|--------------|-----------------|
| (a) Opening stock of raw materials                               |              |                 |
| (b) Purchase/Receipt of raw materials from within Assam.         |              |                 |
| (c) Purchase/Receipt of raw materials from outside India/ Assam. |              |                 |
| (d) Total of raw materials                                       |              |                 |
| (e) Raw materials consumed in manufacture or processing          |              |                 |
| (f) Sale of raw materials as such                                |              |                 |
| (g) Closing stock of raw materials (d-e-f)                       |              |                 |
| (h) Goods manufactured or processed                              |              |                 |
| (i) Opening stock of finished goods                              |              |                 |
| (j) Total of finished goods (h + i)                              |              |                 |
| (k) sale of finished goods.                                      |              |                 |
| (l) Stock transfer of finished goods outside the State.          |              |                 |
| (m) Closing stock of finished goods (j-k-l)                      |              |                 |

Date .....

Signature:

Name of the person signing :

Place .....

Status of the person signing :

Seal. :

**Annexure-IV**

(To be attached with the return where adjustments in Output Tax or Tax Credits are made)

**Adjustments to Output Tax**

| Nature of Adjustment                               | Increase in Output Tax<br>(A) | Decrease in Output Tax<br>(B) |
|--|-------------------------------|-------------------------------|
| Sale cancelled [Section 13(1)(a)]                  |                               |                               |
| Nature of sale changed [Section 13(1)(b)]          |                               |                               |
| Change in agreed consideration [Section 13(1)(c )] |                               |                               |
| Goods sold returned [Section 13(1)(d)]             |                               |                               |
| Other adjustments, if any (specify)                |                               |                               |
|  |                               |                               |
|  |                               |                               |
|  |                               |                               |
| Total  |                               |                               |
| Total net increase/(decrease) in Output Tax (A-B)  |                               |                               |

Date .....

Signature :

Name of the person signing :

Place .....

Status of the person signing :

Seal. :

**Annexure-V**

**Adjustments to Tax Credits**

|  |     |     |
|--|-----|-----|
| (+) Input tax credit carried forward from previous tax period  | Rs. |     |
| (+) Increase in input tax credit due to debit note   | Rs  |     |
| (+) Input tax credit on capital goods  | Rs. |     |
| (+) Input tax credit for transitional stock  | Rs. |     |
| (+) other adjustment, if any (specify)   | Rs. |     |
| Total tax credit   | Rs  | .   |
| (-) Decrease in input tax credit due to credit note  | Rs  |     |
| (-) Tax credit reversed/ disallowed for use of goods for purposes other than for which credit is allowed | Rs. |     |
| (-) other adjustment, if any (specify)   | Rs. |     |
| Total net Increase / (decrease) in Tax Credits   |     | Rs. |

Signature :

Date .....

Name of the person signing:

Status of person signing:

Place .....

Seal. :