

THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 15

[See sub-rule (2) of rule 34]

For dealers paying tax under *section 16(3) / section 16(3A) / section 16(3B) / section 18(4)

Return Period								Registration Number												
From	DD	MM	YY	To	DD	MM	YY													

Name of the Dealer		Trade name if any	
Address of the principal Place of business			

Purchases of goods in West Bengal and calculation of purchase tax

		From Registered dealers A (Rs.)	From other than registered dealers	
			Amount B (Rs.)	Purchase tax C (Rs.)
1.	Purchases of goods exempt from tax			Nil
2.	Purchases of taxable goods	<i>See note 1</i>		
3.	Total :			

Sales in the return period and calculation of output tax

(In Rs.)

4.	Aggregate of sale price (excluding VAT)	
5.	Sale price of goods on which tax has been paid on MRP u/s. 16(4) at the time of purchase or on an earlier occasion [Sec. 2(55) (a)]	
6.	Sale *return/rejection within six months from the date of sale [Sec. 2(55)(b)]	
7.	Turnover of sales (4 – 5 – 6)	
8.	Tax payable under section 16(3) @ 0.25 per centum on 07	<i>For resellers only</i>
9.	Deductions u/s. 16(1)	<i>For dealers other than resellers</i>
	(a) Sales of tax free goods u/s. 21	
	(b) Sales within the meaning of *section 3/section 5 of the C.S.T. Act, 1956	
	(c) Sales which are zero-rated u/s. 21A(1)	
	(d) # Other sales u/s. 16(1)(c) read with rules (s)	
10.	Turnover of sales after deduction (07 - 09)	
11.	Tax payable *u/s 16 (3A) @ four per centum on u/s. 16 (3B) @ two per centum on 10 (excluding that part of turnover of sales on which tax is payable at any other rate)	
12.	Tax payable at any other rate, if any [applicable rate]]	<i>See note 2</i>

Sales in the return period and calculation of output tax.

13. Contractual transfer price (excluding VAT)	See note 3	(Rs.)
14. Number of invoices, bills raised for works contract during the period		
15. Tax payable under section 18(4) @ two per centum on 13		(Rs.)

Monthly calculation of output tax, interest etc. (See note 4)

		1st month (Rs.)	2nd month (Rs.)	3rd month (Rs.)
16.	(a) Output tax	Month-wise break-up of (3C+8+11+12+15)		
	(b) Amount charged in *short/excess, if any			
	(c) Total output tax [16(a) ± 16(b)]			
17.	(a) Tax deducted at source			
	(b) Tax paid in the appropriate Govt. Treasury, other than 17(a).			
	(c) Tax paid in excess in earlier period, now adjusted [Rules 40 (2A)].			
18.	Actual tax payable [16(c)-17(a) - 17(b) - 17(c)] Negative amount will be the excess amount			
19.	(a) Interest payable, if any, u/s. 33			
	(b) Interest paid in appropriate Govt. Treasury.			
	(c) Interest *Payable/Paid in excess [*19(a)-19(b)/19(b)-19(a)]			
19A.	(a) Penalty payable under sub-section (2) of section 32.			
	(b) Penalty paid in appropriate Govt. Treasury.			
	(c) Penalty *payable/paid in excess [44A(a)-44A(b)/44A(b)-44A(a)].			

20.	Payment Details						
	Date	Challan No.	Bank/Treasury			Period	Amount (Rs.)
			Name	Branch	Code		

21.	Sale of three main taxable commodities (in terms of sale value) during the return period	
	Name of the commodity	Amount (Rs.)
	(i)	
	(ii)	
	(iii)	

Declaration :			
1. [Full Name in block letters] declare that the information given in this return is correct and complete.			
**Signature with date		Name and status	

For Office Use Only																				
Due date of submission (dd-mm-yyyy)												Date of receipt (dd-mm-yyyy)								
<div style="display: flex; justify-content: space-between;"> (Office Seal) Signature of the Receiving Officer </div>																				

Notes :

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| 1. | For liability to pay purchase tax refer to sections 11 and 12, and for applicable rate of such tax refer to section 17. |
| 2. | Item 12 applicable only to dealers paying tax u/s. 16(3B) / u/s. 18(4). For example where a dealer paying tax u/s. 18(4) makes a sale of scrap or of any capital goods, etc. |
| 3. | Dealers paying tax under section 18(4), shall pay tax on 'contractual transfer price' (i.e. on gross amount received or receivable in respect of works contract executed by such dealers) and not on 'taxable contractual transfer price'. |
| 4. | Since net tax is payable for a tax period (i.e. monthly), output tax, tax paid, interest, etc. in item 16 to 19 are to be shown for each tax period. |
| 5. | Applicable rate of tax for dealers paying tax u/s. 16(3A) and u/s. 16(3B)—4% u/s. 16(3A) and 2% u/s. 16(3B). |
| 6. | *Strike out whichever is not applicable. |
| 7. | **See rule 34(3) for person who can sign the return. |
| 8. | # In item 9(d), aggregate amount is to be given, and a statement showing break-up of sales under each rule is to be enclosed." |