

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005
FORM 14**

[See sub-rule (1) of rule 34]

For dealers not enjoying deferment or tax holiday or remission of tax u/s 118, and not paying tax at compounding rate, and not paying tax at compounding rate under sub-section(3) or sub-section.(3A) or sub-section (3B) of section 16 or sub-section (4) of section 18.(3A) or sub-section (3B) of section 16 or sub-section (4) of section 18.

RETURN PERIOD

From :

1	04	2013
---	----	------

 To :

30	06	2013
----	----	------

REGISTRATION NUMBER

8956468989

Name of the dealer : **Coral Soff'wares Limited**
Trade name if any : Software Development
Address of the principal : 157C, Lenin Sarani ,3rd floor
: Kolkata - 700 013

PART - A

Purchases of goods meant for direct use in business from dealers in West Bengal against tax invoices and determination of I.T.C.

		Amount (RS.)	I.T.C Claimed Rs
01.	Purchases of goods exempt from tax	100.00	
1a.	Purchases of goods in NEGATIVE LIST appended to sec.22	0.00	
02.	Purchases of M.R.P. goods u/s 16(4)	0.00	
03.	Purchases of goods taxable at the rate of 1%	110.00	1.10
04.	Purchases of goods taxable at the rate of 4%	140.00	5.60
04A.	Purchases of goods taxable at the rate of 5%	150.00	7.50
05.	Purchases of goods taxable at the rate of 12.5% [before dated 15-11-10]	125.00	15.63
05A.	Purchases of goods taxable at the rate of 13.5%	135.00	18.23
06.	Purchases of goods taxable at the rate of 14.5%	145.00	21.03
07.	Purchases from dealers paying tax at compounded rate	0.00	
8.	Purchases of capital goods taxable at the rate of 4%	9360.00	374.40
8a.	Purchases of capital goods taxable at the rate of 5%	10167.00	508.35
8b.	Purchases of capital goods taxable at the rate of 12.5% [before dated 15-11-10]	10167.00	508.35
8c.	Purchases of capital goods taxable at the rate of 13.5%	8480.00	1144.80
8d.	Purchases of capital goods taxable at the rate of 14.5%	7560.00	1096.20
9.	Total Purchase from Register Dealer	45397.00	4308.49
9a.	Total Purchase from Unregister Dealer	0.00	
9b.	Total Purchase from Registered and Unregistered Dealer	45397.00	

Purchases of goods in West Bengal on which purchases tax is payable u/s 11 * or/and u/s 12.

		Amount of Purchase (Rs.)	Purchase Tax Payable (Rs.)
10.	Purchases of raw jute	0.00	0.00
11.	Purchases of goods taxable at 1%	0.00	0.00
12.	Purchases of goods taxable at 4%	0.00	0.00
13.	Purchases of goods taxable at 12.5% [[before dated 15-11-10]	0.00	0.00
13a.	Purchases of goods taxable at 13.5%	0.00	0.00
14.	Purchases of goods taxable at the rate of %	0.00	0.00
15.	Total	0.00	0.00

PART - AA**IMPORT OF GOODS FROM OUTSIDE THE STATE OF WEST BENGAL**

TYPE OF IMPORT

AMOUNT (Rs.)

15a.	Goods purchased within the meaning of section 3 of the % Central Sales Tax Act.1956	204.00
15b.	Stock of Goods transferred from other States	0.00
15c.	Goods purchased within the meaning of Sub-section (3) of section 5 of the C.S.T Act, 1956 from other	0.00
15d.	Goods imported from outside INDIA within the meaning of sub-section (2) of section 5 of C.S.T. Act,1956	300.00

PART - B**Sales in the return period and calculation of output tax Section B**

(Statement of Sales)

VALUE(in Rs)

16.	Aggregate of sale price [excluding VAT]	325045.70
17.	Sale price of goods,tax on which has been paid on the maximum retail price u/s 16(4) at the time of purchase or on an earlier occasion. [sec. 2(55)(a)] [*****]	0.00
18.	Sales *Return/rejection within six month from the date of sale [sec. 2(55)(b)]	0.00
19.	Turnover of sales (16- 17-18)	325045.70

Break-up of turnover of sales as arrived at item 19.

		Amount (Rs.)	Output Tax (Rs.)
20.	Sales exempt from tax u/s 21	726.00	
21.	Sales within them meaning of sec. 3 of the C.S.T. Act. 1956	673.20	
22.	Sales in the course of *export/import/last sale preceding export within the meaning of sec 5 of CST Act 1956	990.00	
23.	Sales which are zero-rated u/s 21A(1) (Schedule AA)	0.00	
24.	Sales through auctioneer or agent u/s 16(1)(c) read with rule 27(1)	0.00	
25.	Other sales u/s 16(1)(c) read with rule(s) (See not 6)	0.00	
26.	Sales of M.R.P. goods u/s 16(4)[enclose ann A] (See Not 7) [*****]	0.00	0.00
27.	Sales of goods (other than M.R.P. as in 26) taxable at the rate of 1%	363.00	3.63
28.	Sales of goods (other than M.R.P. as in 26) taxable at the rate of 4%	462.00	18.48
28a.	Sales of goods (other than M.R.P. as in 26) taxable at the rate of 5%	96495.00	4824.75
29.	Sales of goods (other than M.R.P. as in 26) taxable at the rate of 12.50% [Sales before dated 15-11-2010]	96495.00	4824.75
29a.	Sales of goods (other than M.R.P. as in 26) taxable at the rate of 13.50%	445.50	60.15
30.	Sales of goods (other than M.R.P. as in 26) taxable at the rate of 14.50%	224478.50	32549.39
30a.	Adj.if any,in respect of Sales return	0.00	0.00
30b.	Adjustment,if any,in respect of output tax in column B(+/-)		
31.	Output tax (26B+27B+28B+29B+30B+30aB)	325045.70	37507.97
32.	Contractual transfer price (excluding VAT)		0.00
33.	Deductions : a) Contractual transfer price of tax free goods[Sec.18(2)(a) b) Charges towards labour, service and other like charges [Sec 18(2)(b)] read with rule 30(1) Sec. 18(3) read with c) Amounts paid to sub-contractors [Sec. 18(2)(c)] d) Others cont.tranf.prices as prescribed in the rule (s) e) Total (a+b+c+d)		0.00
34.	Taxable contractual transfer price (32-33)		0.00

Break-up of taxable contractual transfer price as arrived at item 34.		Amount Rs. (A)	Output Tax Rs. (B)
35.	Taxable contractual transfer price, taxable at the rate 4%	0.00	0.00
36.	Taxable contractual transfer price, taxable at the rate 12.5%	0.00	0.00
37.	Total	0.00	0.00

PART - C

Monthly calculation of output tax, input tax credit, net tax credit, net tax payable, interest etc.

		1st Month	2nd Month	3rd Month
38(a)	Output tax [Month-wise break-up of (15B+31B+37B)]	75.99	151.98	37280.00
38(b)	Amount charged in * short/excess, if any	0.00	0.00	0.00
38(c)	Total output tax [38(a) = 38(b)]	75.99 0.00	151.98 0.00	37280.00 0.00
39(a)	Input tax credit B/F (Less refund claimed, if any)	0.00	0.00	1324.48
39(b)	Input tax credit for the period [Month-wise break-up of 9B]	69.09	826.46	3412.94
39(c)	Input tax credit on stock (under rule 22)	0.00	0.00	0.00
39(d)	Input tax credit claimed in *short/excess earlier[Sec 22(17)]	0.00	0.00	0.00
39(e)	Reverse credit [Enclosed Annexure F]	0.00	0.00	0.00
39(f)	Net tax credit [39(a)+(b)+(c)+(d)-(e)]	69.09	826.46	4737.42
40(a)	Net tax payable [38(c) - 39(f)] or	6.90	0.00	32542.58
40(b)	Excess input tax credit [39(f)-38(c)]	0.00	674.48	0.00
41(a)	Out of 40(b), input tax credit/rebate adjustable under C.S.T. Act, 1956	0.00	0.00	0.00
41(b)	Out of 40(b), input tax credit to be claimed as refund	0.00	0.00	0.00
41(c)	Out of 40(b), input tax credit to be carried forward	0.00	1324.48	0.00
42(a)	Tax deducted at source			
42(b)	Tax paid in appropriate Govt. Treasury [other than 42(a)]	1200.00	650.00	0.00
42(c)	Tax paid in excess in earlier period, now adjusted.	0.00	0.00	0.00
43	Actual tax payable [40(a)-42(b)-42(c)]	1193.10	650.00	32542.58
44(A)	Interest payable, if any u/s 33	0.00	0.00	0.00
44(b)	Interest paid in appropriate Govt Treasury	0.00	0.00	0.00
44(c)	Interest *payable/paid in excess [44(a)-44(b)/44(b)-22(a)]			
44A	Late Fees Payable (For Extended period set Payable Value)			
44B	Late Fees paid			

45.

PAYMENT DETAILS

Date	Challan	Bank / Treasury			Period	Amount
		Name	Branch	Code		
02/05/2013	CH000000000001	Bank of India	Park Street	E07-00000	April -2013	1200.00
20/06/2013	E0000000000002	HDFC BANK	Lenin Sarani	HDFC-0000	May -2013	650.00
TOTAL						1850.00

46. Sale of three main taxable commodities (in terms of sale value) during the return period.

Name of the commodity	Rate of tax	Amount
1 V Gr	14.50	224478.50
2 V Gr	5.00	96495.00
3 V Gr	0.00	726.00

47. Information on issue and receipt of tax invoice for the return period

PERIOD Month (Year)	TAX INVOICES ISSUED		TAX INVOICES RECEIVED FOR PURCHASES FROM W.B.		
	From (Invoice Serial No)	To (Invoice Serial No.)	From (No. of Sellers)	Total number of Invoices	Value of Purchase (Rs.)
April (2013)	00017		0	0	0.00
May (2013)	00018	00019	0	0	0.00
June (2013)	00020	00023	0	0	0.00

DECLARATION

I, (full name in BLOCK LETTERS).
 declare that the information given in this return is correct and complete.
 Date:

Name and Status

Signature of the Dealer

FOR OFFICE USE

Due Date of submission (dd-mm-yyyy)
 Date of Receipt (dd-mm-yyyy)

Official Seal:

Signature (with date)