No. 12-56/2013-14-EXN-Tax-232- 24377-80 **Most Urgent.**
Department of State Taxes & Excise,
Himachal Pradesh.

From

The Commissioner of State Taxes and Excise,
Himachal Pradesh, Shimla-09.

To

The Jt. Commissioner of State Taxes & Excise,
(Taxpayer Services & Enforcement & Allied Taxes)
South Zone, Parwanoo, Cental Zone, Una and North Zone Palampur, H.P.

Dated: Shimla-9 29/08/2026.

Subject: - **Regarding notification.**

Sir,

Please find enclosed herewith a notification **No:EXN-F(10)-10/2026 dted 25-08-2026** regarding Himachal Pradesh Value Added Tax (Amendment) Rules, 2026.

In this regard, you are directed to do the needful accordingly.

Yours Sincerely

Encls:As above

(Ravinder Kumar) HPRS
Addl. Commissioner of State Taxes and Excise, Gr-I (GST/AT),
Himachal Pradesh.

Endst.NO: 12-56/2013-14-EXN-Tax-232- 24381-89 Dated Shimla 29/08/2026

Copy forwarded to the following:-

1. The Addl. CSTE (IT) Himachal Pradesh with request to upload the same in the official website of the Department of State Taxes and Excise, Himachal Pradesh at the earliest.
2. The Addl./ Jt. CSTE South Zone Shimla/North Zone Palampur and Central Zone Mandi for information and necessary direction please.
3. The Addl./Jt. CST&E(EIU/TAU) for information and necessary action please.
4. The Addl. CST&E(D) for information and necessary action please.
5. All DCSTE (Taxpayer Services, Enforcement & Allied Taxes/Audit/Excise) in H.P. for information and necessary action please.
6. All ACSTE (TPS) in H.P. with direction to comply with the notification and necessary action please.

(Ravinder Kumar) HPRS
Addl. Commissioner of State Taxes and Excise, Gr-I (GST/AT),
Himachal Pradesh.

[Authoritative English text of Government Notification No. EXN-F-(10)-10/2026 dated 25.08.2026 as required under clause (3) of Article 348 of the Constitution of India]

Government of Himachal Pradesh
State Taxes and Excise Department

NOTIFICATION

No. EXN-F (10)-10/2026 Dated Shimla: 25th August, 2026.

In exercise of the powers conferred by sub-section (1) of section 63 of the Himachal Pradesh Value Added Tax Act, 2005 (Act No. 12 of 2005) the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Value Added Tax Rules, 2005, notified vide notification No. EXN-F(5)-4/2005 dated 2nd December, 2005 and published in the Rajpatra, Himachal Pradesh (Extra ordinary) on dated 7th December, 2005, namely:-

Short title and commencement	1	(1) These Rules may be called the Himachal Pradesh Value Added Tax (Amendment) Rules, 2026. (2) These rules shall come into force from the date of publication in Rajpatra, Himachal Pradesh.
Amendment of rule 40.	2.	In rule 40 of the Himachal Pradesh Value Added Rules, 2005 (hereinafter referred to as the 'said rules') in sub-rule (2) after the words "payment of the tax", the words "and Orphan and Widow cess wherever applicable" shall be inserted.
Amendment of rule 40(B).	3.	In rule 40 (B) of the said rules, after the words " e-payment of tax", the words "and Orphan and Widow cess wherever applicable" shall be inserted.
Amendment of rule 42.	4	In rule 42 of the said rules, after the words "payment of tax" the words "Orphan and Widow cess wherever applicable" shall be inserted.
Amendment of rule 44.	5	In rule 44 of the said rules in sub-rule (1), after the words "paid less tax", the words " or Orphan and Widow cess wherever

Neeraj 27/8/26
DA(A)
Allied Tax

Dy. No 13271
27 AUG 2026
Shimla-9

Supdt. (AST)
27/8/26

Addl. CST & E (HQ./GST/Excise/IT/A. Tax./TAU/LTPU)
Jt. CST & E (HQ./GST/Excise/IT/A. Tax/TAU/EIU/Legal)
Dy. CST & E (HQ./GST/IT/EIU/Excise/LTPU/Legal/A. Tax)
Dy. / Asstt. Controller (F&A)
Supdt. Grade-I/ P.I.O./NODAL OFFICER
PS/PA/Reader

Commissioner of State Tax & Excise,
Himachal Pradesh 26-08-26

applicable or both" shall be inserted.

Substituion of Forms appended to rules.	6	For the Forms VAT-II, VAT-II-A, VAT-XV, VAT-XV-A and VAT-XVIII appended to the said rules, shall be substituted as appended to these rules.

By order,

Secretary (ST&E) to the
Government of Himachal Pradesh

Endst. No. EXN-F(10)-10/2026 Dated: Shimla-171002 25/08/, 2026.

Copy forwarded to the following for information and necessary action:-

1. The Commissioner, State Taxes & Excise, Himachal Pradesh, Shimla-171009.
2. The Joint Secretary(GAD) to the Government of H.P. with reference to CMM held on 11.08.2026
3. All the Addl./Joint/Deputy/Assistant Commissioners of State Taxes & Excise, H.P.
4. Guard file.

(Puran Chand Rathour)
Under Secretary (ST&E) to the
Government of Himachal Pradesh

FORM VAT-II

[See rules 3(2), 33(1) and 37(2) under H.P. VAT Rules, 2005 read with Rule 7(2) of CST (H.P.) Rules, 1970]

CHALLAN

Original	Triplicate
Duplicate	Quadruplicate

Invoice of the Tax paid into .... Treasury/Sub-Treasury or such authorized Bank and credited under the Head of Account **"0040-Tax on Sales, Trade etc."**

Name of Month .... Date of payment ....

District:								Circle		

Period From			/			/	2	0			To			/			/	2	0		

Last date of payment			/			/	2	0				

1. By whom tendered															

2. Name of the dealer/ person															

3. Complete address :															

TIN											

"101"– RECEIPTS UNDER CENTRAL SALES TAX ACT:

By whom tendered	Payment on account of	Amount in Rs.
	01- TAX COLLECTION	
	02- OTHER RECEIPTS	
	03- ADDITIONAL DEMAND/INTEREST	
	04- PENALTY/COMPOSITION	
	06- INTEREST	
	90- DEDUCT REFUND	
	TOTAL IN FIGURES	
	TOTAL IN WORDS	

"102" RECEIPTS UNDER CENTRAL SALES TAX ACT:

01- TAX COLLECTION	
04- OTHER RECEIPTS	
05- ADDITIONAL	
DEMAND/INTEREST	
90- DEDUCT-REFUND	
TOTAL IN FIGURES	
TOTAL IN WORDS	

"111" RECEIPTS FROM STATE VALUE ADDED TAX ACT:

By whom tendered	Name and address with TIN No.	Payment on account of	Amount (in Rs.)
		01- VALUE ADDED TAX COLLECTION	
		02- LICENSE AND REGISTRATION FEE	
		03- OTHER RECEIPTS	

		04- ADDITIONAL DEMAND	
		05-PURCHASE TAX	
		06- COMPOSITION FEE	
		07- SALE OF VAT XXVI-A FORMS	
		08- PENALTY/COMPOSITION	
		09- ENTRY TAX	
		10- TAX DEDUCTED U/S 17	
		11-INTEREST	
		12-RECEIPT FROM SAL OF LIQUOR	
		13-RECEIPT FROM SALE OF PETROLEUM PRODUCT	
		14-ORPHAN AND WIDOW CESS	
		90-DEDUCT REFUNDS UNDER VAT	
		TOTAL IN FIGURES:	
		TOTAL IN WORDS:	

"800"- OTHER RECEIPTS:

03- OTHER RECEIPTS	Rs.

Certified that all the particulars given above are correct.

(Signature of depositors)

Assessing Authority

(with Seal)

		/			/	2	0		

(FOR USE IN TREASURY)

Received the sum of Rs...............and credit under account "0040"—tax on sales, trade etc.

Treasury Officer/Sub-Treasury Officer/
Or Manager of such authorized Bank.

Stamp of Treasury

Footnote:

"Original"	: To be sent by the Treasury Officer to the Assistant Commissioner State Taxes and Excise of the concerned Zone/Circle.
"Duplicate"	: To be retained in the District.
"Triplicate"	: To be returned to the person making payment.
"Quadruplicate"	: To be returned to the person making payment.

Form VAT-II-A

(See rule 37-A)

E-Challan

(For deposit of tax/demand/other sum)

[See rules 3(2), 33(1) and 37(2) under H.P. VAT Rules, 2005 read with Rule 7(2) of CST (H.P.) Rules, 1970]

District	
Circle	
Tax Period from...........To............	
Complete Address:	
"101" RECEIPTS UNDER CENTRAL SALES TAX ACT:	
Payment on account of	**Amount (In Rs.)**
01-Tax collection	
02-Other Receipts	
03-Additional Demand/Interest	
04-Penalty/Composition	
06-Interest	
90-Deduct Refund	
TOTAL IN FIGURES	
TOTAL IN WORDS	
"102" RECEIPTS UNDER STATE SALES TAX ACT:	
Payment on account of	**Amount (In Rs.)**
01-Tax Collection	
04-Other Receipts	
05-Additional Demand/Interest	
90-Deduct-Refund	

TOTAL IN FIGURES	
TOTAL IN WORDS	

"111" RECEIPTS FROM STATE VALUE TAX ACT:

Payment on account of	Amount (In Rs.)
01-Value Added Tax Collection	
02-License and Registration Fee	
03-Other Receipts	
04-Additional Demand/Interest	
05-Purchase Tax	
06-Composition Fee	
07-Sale of VAT XXVI-A Forms	
08-Penalty/Composition	
09-Entry Tax	
10-Tax Deducted U/s 17	
11-INTEREST	
12-RECEIPT FROM SAL OF LIQUOR	
13-RECEIPT FROM SALE OF PETROLEUM PRODUCT	
14-ORPHAN AND WIDOW CESS	
90-Deduct Refunds under VAT	
TOTAL IN FIGURES:	
TOTAL IN WORDS:	

"800"-OTHER RECEIPTS:

Payment on account of	Amount (In Rs.)
03-OTHER RECEIPTS	
TOTAL IN FIGURES:	
TOTAL IN WORDS:	

Challan Identification Number(CIN)	BSR CODE	Date	Challan
	________	____	______

Certified that all the particulars given above are correct.

Online Payment Through Internet Banking

<<Bank Name>>

>>Collecting Branch Name>>

Form VAT-XV

[See rule 17(vii) and 40 (1) of HP VAT Act, 2005]

RETURN FOR THE MONTH/QUARTER

ENDED ON:

D	D	M	M	Y	Y	Y	Y

1. Dealer's identity

Name and style of business	M/s		
Address		Contact No.	
Tax Payer's Identification Number		Economic Activity Code	
Permanent Account Number under Income Tax Act			
Place and circle of Income Tax Assessment:			

2. Gross turnover, deductions from gross turnover taxable turnover of sales and computation of tax (See sections 2(zd), 6 and 9 of the Act)

	(a) Description	(b) Value of goods	(c) Lists appended to the return
2A.	(1) Sale price received and receivable for goods sold during return period		
	(2) Value of goods sent within or outside the State otherwise than by way of sale		
2B	**Gross turnover [(1) + (2)]**		
2C.	**Deductions from Gross Turnover [section 6 (3)]**		
(1)	Sale of tax-free goods under section 9		
(2)	Goods sent to local agents(registered dealers) for sale		
(3)	Sale to Exporters within the state (against Form H)		
(4)	Any other sale/transfer eligible for deduction under HP VAT Act,2005 not covered under Col. 2C(1),(2) and (3) of above		

	(Please specify)		
(5)	Sale in the course of inter-State trade or commerce (against Form C or against Form C + Form E-I)		
(6)	Sale in the course of import into India		
(7)	Sale in the course of export out of India		
(8)	Sales outside the State of goods purchased outside the State (against Form C+ Form E-II)		
(9)	Value of goods sent otherwise than by way of sale:-		
	(i) in the course of inter-State trade or commerce(against Form F)		
	(ii) in the course of export out the territory of India		
(10)	Any other sale eligible for deduction/ any other deductions under CST Act not covered from (4) to (9) above (Please specify)		
(11)	Total of (1) to (10)		

2D.	**Taxable turnover of sales [2B(b)-2C(11)(b)]**		LS-I

2E.	**(a) Break-up of 2D according to rate of tax**	**(b) Effect of return goods and de-escalation [LS-II]**	**(c) Effect of Purchases made from exempted Unit(Less Purchase Value: Value Addition only)**	**(d) Effect of Purchases of goods specified in Schedule-"C" (Less Purchase Value: Value Addition only)**	**(e) Net taxable turnover [(a)-{(b)+(c)+(d)}]**	**(f) Rate of tax**	**(g) Was this sale made against Form-XLIII ? (Applicable only in case of sale @4%)**	**(h) Please furnish Form-XLIII Number (If answer to column (g) is yes**	**(i) Amount of Tax Paid [(e) x (f)]**
(1)						%			

(2)	Total Tax Amount							

3. **Purchase, import and receipt of goods and computation of amount of tax paid on purchases made in the State**

3A.	(a) Description	(b) List Appended to return	(c) Amount
	Aggregate price/value of goods--		
(1a)	Purchased from registered dealers in the State on tax invoice	LP-1	
(1b)	Aggregate price/value of capital goods eligible for input tax credit	LP-1	
(1c)	Purchase of goods (other then those listed under entry No. 55 of part-II-A of Schedule-A) for use as industrial inputs (against Form-XLIII)	LP-1	
(1d)	Aggregate price/ value of goods purchased from Registered Exempted Unit)		
(2)	Purchased from other dealers without tax invoice		
(3a)	Purchased in the course of inter-State trade or commerce(against Form C)		
(3b)	Capital Goods Purchased in the course of inter-State trade or commerce (against Form C)		
(4a)	Purchased in the course of import into India		
(4b)	Capital Goods Purchased in the course of import into India		
(5a)	Purchased from outside the State in the State in the course of export out of India (against Form H)		
(5b)	Purchased from within the state in the course of export out of India (against Form H)		
(6)	Imported into the State		
(7)	Purchased outside the State for sales outside the State		
(8)	Received for sale from dealers registered in the State		

(9)	Received for sale from dealers outside the State (against Form F)		
(10)	Purchases against Form I		
(11)	Any other purchases/ receipts not covered from (1) to (10) above (Please specify)		
(12)	**Total [(1) to (11)]**		

3B.	**(a) Break-up of 3A(1)(a)+3A(1)(b)+3A(1)(c) according to rate of tax**	**(b) Effect of return goods and of price [LP-II]**	**(c) Net taxable purchases [(a)-(b)]**	**(d) Rate of tax**	**(e) Amount of Tax Paid [(c) x (d)]**
(1)				%	
(2)				%	
(3)				%	
(4)				%	
(5)	Total amount of tax paid on purchases				

4. Statutory declarations and certificates received from other dealers furnished with the return.

Serial No.	Type of form	No. of forms furnished	Aggregate of amount of transactions for which forms furnished
(1)	C		
(2)	E-I		
(3)	E-II		
(4)	F		

Serial No.	Type of form	No. of forms furnished	Aggregate of amount of transactions for which forms furnished
(5)	H		
(6)	I		
(7)	J		

5. **Computation of tax paid in respect of goods purchased in the State from registered dealers on tax invoice but which shall not form part of input tax credit (See section 11 of HP VAT Act)**

Circumstances in which tax paid in respect of purchase of certain goods not to form part of input tax credit		**Purchase Value**
(a)		**(b)**
A.	All goods except mentioned as purchased from registered dealers on tax invoice when,-	
(1)	used in the telecommunication network, or in the generation and distribution of electricity or other form of power.	
(2)	the tax on their purchase was paid @4% or less but such goods are disposed of otherwise than by way of sale	
(3)	used in manufacture or packing of goods declared tax-free under section 9 except when such goods are sold in the course of export out of India.	
(4)	left in stock, whether in the form purchased or in manufactured or processed form, on the day of closure of business or cancellation of the registration certificate.	
(5)	made in the circumstances specified in section 11(7)(c)	
(6)	covered by section 11(7)(d) and (e)	
(7)	used for the purpose specified in section 11(7)(j)	
(8)	tax invoice is not available or not issued or original tax invoice issued does not show separate details of tax charged	
(9)	purchases from an industrial unit after paying concessional rate of tax	
(10)	covered by Schedule of Input Tax restricted Goods as provided u/s 11(8)	
(11)	other purchases, tax paid in respect of which not to form part of input tax credit	
(12)	purchase of fuel and lubricants made in the circumstances specified in section 11(3)	
(13)	purchase of goods other than fuel and lubricants made in the circumstances specified in section 11(4)(a) and 11(4)(b)	

B. Total [(1) to (13)]

C. Calculation of input tax at different rates	(c)	(d)	(e)	(f)	(g)	(h) Total (c) to (g)
(1) Break-up of A(b) according to tax rate						
(2) Rate of tax	%	%	%	%	%	
(3) Input tax to be reversed [(1) x (2)]						

Note:-- Where any goods purchased in the State are used or disposed off party in the circumstances mentioned in column (a) against entries in A above and partly otherwise, the purchase value of such goods shall be computed pro rata.

6. Purchase tax (See section 6 (1) (b) and 8)

Circumstances in which purchase tax levied		Purchase value of goods taxable at different rates		Rate of tax	Purchase tax
	(a)	(b)		(c)	(d)
(1)	Turnover of goods specified in Schedule 'C' of the Act				
(2)	Turnover of taxable goods purchased in the State without payment of tax when such goods or the goods manufactured therefrom are either exported out of State or used or disposed off (except when sold in the course of export out of India) in a manner that no tax or CST is payable to the State	(i)			
		(ii)			
(3)	**Total (1) + (2)**				

Note:-- Where any goods purchased in the State are used or disposed off party in the circumstances mentioned in column (a) against entries at serial number (2) above and partly otherwise, the purchase tax leviable on such goods shall be computed pro rata.

7. **Turnover and Tax Liability under CST**

	(a) Description	(b) Value of goods	(c) Amount of tax
(1)	Inter-State sale against Form C @2%		
(2)	Inter-State sale against Form C@__%		
(3)	Inter-State Sales without Forms @ __%		
(4)	Other @__%		
(5)	Total (1 to 4)		
(6)(a)	Sales return of goods within return period under section 8A (1)(b)(i)		
(6)(b)	Sales return of goods within six months under Section 8-A(1)(b)(ii)		
	Taxable turnover of sales [5-{6(a)+6(b)}]		

8. **Aggregate of tax levied on sale or purchases**

(1)	Tax on Sales [2E (i)]	
(2)	Purchase Tax [6(3)(d)	
(3)	Total tax **[8(1)+8(2)]**	

9. **Computation of Input tax credit (See-section 11)**

(1)	(1) Opening Input Tax Credit on unsold stock [See Section 11(1)(i)]	
(2)	Opening Input Tax Credit on Capital Goods	
(3)	(3) Tax Paid on purchases made in the State [3B(e)]	
(4)	Total [9(1)+9(2)+9(3)]	
(5)	Less Tax Paid, not part of input tax [5C(3)]	
(6)	Claimable Input Tax [9(4)-9(5)]	

(7)	Less Tax paid but involved in unsold stock [See Section 11(1)(i)]	
(8)	Less Tax Paid on capital goods, to be carried forward to future periods [See Section 11(6)]	
(9)	Input Tax Credit [9(6)-9(7)-9(8)]	
(10)	Input Tax on Unsold Stock Carried Forward [9(7)]	
(11)	Input Tax on Capital Goods Carried Forward [9(8)]	

10. Tax payable or adjustable (See Section 12)

(1)	Gross Tax Payable [8(3)-9(9)]	
(2)	Less: Excess paid towards VAT brought forward from last return	
(3)	Tax Payable [10(1)-10(2)]	
If Covered under any Deferment/Exemption Scheme (Yes/No)		Yes/No
If yes, Notification No. based on which such deferment/exemption is being claimed:		
Entitlement Certificate Number:		
Year of Availment:		
% of amount of the total tax liability required to be paid as per the above entitlement certificate		
% of amount of the total tax liability required to be paid upfront as per the above entitlement certificate		
% of amount of the total tax liability deferred as per the above entitlement certificate		
% of amount of the total tax liability exempted as per the above entitlement certificate		
(a) Total amount of the total tax liability due for payment for the current period as per the above scheme		
(b) total amount of the total tax liability due for payment in this return period out of the tax deferred earlier in previous period as per the above scheme		
(4)	Total amount of the total tax liability due for payment in this return period as per the above scheme(a+b)	

(i)	Opening balance of the total amount of total tax liability deferred till date as per the above scheme	
(ii)	Total tax liability paid out of the opening balance of the total amount of deferred tax in this return period	
(iii)	Total amount of the total tax liability deferred for the current period	
Total amount of total tax liability deferred to future periods(i-ii+iii)		
(5) Net Tax Payable [10(3)](For dealers not covered under any deferment/exemption scheme)		
(6) Net Tax Payable [10(4)](For dealers covered under deferment/exemption scheme)		

11. Summary of Tax payable

Sr. No.	Tax Payable	Amount
1.	Net tax payable under VAT Act	
2.	ITC from last return period brought forward to the extent not exhausted in previous return period, if any	
3.	Net Amount payable under VAT Act	
4.	Tax due under CST Act	
5.	Excess paid towards CST brought forward from last return	
6.	Amount of Input Tax Credit to be adjusted under section 12(2), if any	
7.	Amount of Input Tax Credit to be adjusted under section 12(3), if any	
8.	8. Net amount payable under CST Act	
9.	ITC to be carried forward to next return period	

12. Entry Tax

Description of goods entered into local area	Purpose for which entry of goods caused into local area	Value of Goods	Rate of Entry Tax	Rate of Concessional Entry Tax for New Industrial Units only	Amount of Entry Tax

Gross Turnover as per return	Value of Stock Transfer/ Branch Transfer/ Consignment Sale	% Ratio of Stock Transfer/ Branch/ Transfer/ Consignment Sale	% of Set Off/ Rebate to which entitled	Proportionate Rebate/ Set Off of Entry Tax	Net Entry Tax Payable	Proportion of Entry Tax Payable	Specify, If others	Amount Deposited

12A.Orphan and Widow Cess:

Description of Goods	Total Kiloliter Sold during the return period.	Rate of Orphan and Widow Cess applicable.	Orphan and Widow Cess payble during the return period.	Total Orphan and Widow Cess paid.
Petrol				
Diesel				
Others				

13. Details of tax deposited

Sr. No.	Tax Type	Name of treasury where tax deposited or bank on which DD/Pay order/ crossed cheque drawn/RAO		Treasury receipt			For office use	
	VAT/ CST	Treasury/Ban k	Type of instrument	No.	Date	Amount	DCR No.	Date
(1)								

(2)								
(3)								
(4)								
(5)								
(6)		..... (by contractee a) by govt. contractee b) by private contractee (with contractee name)						
(7)		(7) Total[(1) to (6)]						

13A: Detail of Cess deposited:-

Sr. No.	Type of Cess	Name of treasury where cess deposited or bank on which DD/Pay order/ crossed cheque drawn/RAO		Treasury receipt			For office use	
	Orphan and Widow Cess	Treasury/Bank	Type of instrument	No.	Date	Amount	DCR No.	Date
(1)								
(2)								
(3)								
(4)		(4) Total[(1) to (3)]						

Declaration

I, ___________ (Name in CAPITALS), hereby, solemnly affirm that I am authorized to furnish this return and all its contents, lists, statements, declarations, certificates and other documents appended with it or filed with it are true, correct and complete and nothing has been concealed therefrom.

Place:

Date:

[Signature]

Status: Tick (√) application [Karta, proprietor, partner, director, secretary, manager, authorized officer].

Note: The returns upto the financial year 2014-15 shall continue to be filed on old form VAT-XV, and the above form as substituted under these rules shall be apply in those cases.".

FORM LS-I

(See VAT-XV)

(See rule 41)

Lists of sales to be submitted with return

FOR THE MONTH/ QUARTER ENDED ON: D D - M M - Y Y

1.	Particulars of Business			
1.1	**Full Name of Applicant (M/s)**			
1.2	**Address of Applicant**			
		Pin		
		Tel	**Fax**	
1.3	**TIN**			

2.	**Details of Sales made by the dealer filing the return**					
Sr. No.	Customer's Name	Address of the customer	TIN	Value of sales during tax period	VAT during tax period	**Cess during the tax period**
Total						
Declaration: I solemnly declare that to the best of my knowledge and belief, the information given on this form is true and correct						

Place:

Date: [Signature]

Status: Tick (√) application [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

***Footnote*: In this form, the details may be given only party-wise (rather than transaction-wise) for the entire tax period.**

FORM LP-I

(See VAT-XV)

(See rule 41)

Lists of purchases to be submitted with return

FOR THE MONTH/ QUARTER ENDED ON: **D D - M M - Y Y**

1.	Particulars of Business		
1.1	**Full Name of Applicant (M/s)**		
1.2	**Address of Applicant**		
		Pin	
		Tel	**Fax**
1.3	**TIN**		

2.	**Details of purchases made by the dealer filing the return**					
Sr. No.	Seller' s Name	Address of the seller	TIN	Value of purchases during tax period	VAT during tax period	**Cess during the tax period. (if, applicable)**
Total						

Declaration: I solemnly declare that to the best of my knowledge and belief, the information given on this form is true and correct

Place:

Date: [Signature]

Status: Tick (√) application [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

Footnote: In this form, the details may be given only party-wise (rather than transaction-wise) for the entire tax period.

"Form VAT-XV-A

[See rule 40 (5) and 40-A]

RETURN FOR THE YEAR

ENDED ON:

D	D	-	M	M	-	Y	Y

1. Dealer's identity

Name and style of business	M/s		
Address		Contact No.	
Tax Payer's Identification Number		Economic Activity Code	
Permanent Account Number under Income Tax Act			
Place and circle of Income Tax Assessment:			

2. Gross turnover, deductions from gross turnover taxable turnover of sales and computation of tax (See sections 2(ze), 6 and 9 of the Act)

	(a) Description	(b) Value of goods	(c) Lists appended to the return
2A.	(1) Sale price received and receivable for goods sold during return period:		
	(2) Value of goods sent within or outside the State otherwise than by way of sale:		
2B	**Gross turnover [(1) + (2)]**		
2C.	**Deductions from Gross Turnover [section 6(3)]**		
(1)	Sale of tax-free goods under section 9		LS-1

(2)	Sale in the course of inter-State trade or commerce		
(3)	Sale in the course of import into India		
(4)	Sale in the course of export out of India		
(5)	Sales outside the State of goods purchased outside the State		
(6)	Value of goods sent otherwise than by way of sale:		
	(i) in the course of inter-State trade or commerce		
	(ii) in the course of export out the territory of India		
	(iii) to local agents (registered dealers) for sale		
(7)	Total of (1) to (6)		
2D.	**Taxable turnover of sales [2B(b)-2C(7)(b)]**		

2E.	(a) Break-up of 2D according to rate of tax	(b) Effect of return goods and (de-escalation) [LS-2]	(c) Effect of Purchases made from exempted Unit (Less Purchase Value: Tax on Value Addition only)	(d) Net taxable turnover [(a)-{(b)+(c)}]	(e) Rate of tax	(f) Amount of Tax Paid [(d) x (e)]
(1)					%	
(2)					%	
(3)					%	
(4)					%	
(5)					%	
(6)	Total Tax Amount					

3. Purchase, import and receipt of goods and computation of tax paid on purchases made in the State

3A.	(a) Description Aggregate price/value of goods,--	(b) List Appended to return	(c) Amount	
(1) (a)	Purchased from registered dealers in the State on tax invoice	LP-1		
(1) (b)	Aggregate price/value of capital goods eligible for input tax credit			
(2)	Purchased from other dealers without tax invoice			
(3)	Purchased in the course of inter-State trade or commerce			
(4)	Purchased in the course of import into India			
(5)	Purchased in the course export out of India			
(6)	Imported into the State			
(7)	Purchased outside the State for sales outside			
(8)	Received for sale from dealers registered in the State			
(9)	Received for sale from dealers outside the State			
(10)	**Total [(1) to (9)]**			

3B.	(a) Break-up of 3A(1)(a) +3A(1) (b) according to rate of tax	(b) Effect of return goods and of price [LP-2]	(c) Net taxable purchases [(a)-(b)]	(d) Rate of tax	(e) Amount of Tax Paid [(c) x (d)]
(1)				%	
(2)				%	

(3)				%	
(4)				%	
(5)	Total amount of tax paid on purchases				

4. Aggregate of tax levied on sale or purchases

(1)	Tax on Sales [2E(f)]	
(2)	Purchase Tax [11(4) (d)]	
(3)	Total tax [4(1) + 4(2)]	

5. Computation of Input tax credit (See-section 11)

(1)	Opening Input Tax Credit on unsold stock [See Section 11(1)(i)]	
(2)	Opening Input Tax Credit on Capital Goods	
(3)	Tax Paid on purchases made in the State [3B(e)]	
(4)	Total [5(1)+5(2)+%(3)]	
(5)	Less Tax Paid, not part of input tax [10C(3)]	
(6)	Claimable Input Tax [5(4)-5(5)]	
(7)	Less Tax paid but involved in unsold stock [See Section 11(1)(i)]	
(8)	Less Tax Paid on capital goods, to be carried forward to future periods [See Section 11(6)]	
(9)	Input Tax Credit [5(6)-5(7)-5(8)]	
(10)	Input Tax on Unsold Stock Carried Forward [5(7)]	
(11)	Input Tax on Capital Goods Carried Forward [5(8)]	

6. Tax payable or adjustable (See Section 12)

(1)	Gross Tax Payable [4(3)-5(9)]	
(2)	Less: Excess paid brought forward from last retun	
(3)	Tax Pavable [6(1)-6(2)]	
If Covered under any Deferment/Exemption Scheme (Yes/No)		Yes/No
If yes, Notification No. based on which such deferment/exemption is being claimed:		
Entitlement Certificate Number:		
Year of Availment		
% of amount of the total tax liability required to be paid as per the above entitlement certificate		
% of amount of the total tax liability required to be paid upfront as per the above entitlement certificate		
% of amount of the total tax liability deferred as per the above entitlement certificate		
% of amount of the total tax liability exempted as per the above entitlement certificate		
(a) Total amount of the total tax liability due for payment for the current period as per the above scheme		
(b) total amount of the total tax liability due for payment in this return period out of the tax deferred earlier in previous period as per the above scheme		
(4)	Total amount of the total tax liability due for payment in this return period as per the above scheme(a+b+)	
(i)	Opening balance of the total amount of total tax liability deferred till date as per the above scheme	
	Total tax liability paid out of the opening	

(ii)	balance of the total amount of deferred tax in this return period	
(iii)	Total amount of the total tax liability deferred for the current period	
Total amount of total tax liability deferred to future periods(i-ii+iii)		
(5) Net Tax Payable [6(3)](For dealers not covered under any deferment/exemption scheme)		
(6) Net Tax Payable [6(4)](For dealers covered under deferment/exemption scheme)		
(7) Amount of Input Tax Credit adjusted under section 12(2)		
(8) Amount of Input Tax Credit adjusted under section 12(3)		
(9) Excess carry forward after (7) and/or (8) above		

[Signature of Authorized person]

Date:

7. Details of tax deposited

Sr. No.	Name of treasury where tax deposited or bank on which DD/Pay order/ corssed cheque drawn/RAO		Treasury receipt			For office use	
	Treasury/Bank	Type of instrument	No.	Date	Amount	DCR No.	Date
(1)							
(2)							
(3)							
(4)							
(5)							

(6)							
(7)	.... (by contractee)						
(8)	Total [(1) to (7)]						

7-A. Orphan and Widow Cess:-

Sr. No.	**Name of treasury where tax deposited or bank on which DD/Pay order/ corssed cheque drawn/RAO**		**Treasury receipt**			**For office use**	
	Treasury/Bank	**Type of instrument**	**No.**	**Date**	**Amount**	**DCR No.**	**Date**
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)	Total [(1) to (7)]						

8. Account of forms printed under the Government authority/required to be authenticated by the assessing authority.

Sr. No.	Type of Form	Opening stock at the beginning of the return period	Bank form received or authenticated during the return period	Number of forms used during the return period	Aggregate of amount of transactions for which forms Used.
(1)					
(2)	ST-XXVI-A (out)				
(3)	VAT				

(4)	C				
(5)	E-1				
(6)	E-II				
(7)	F				
(8)	H				

9. Statutory declarations and certificates received from other dealers furnished with the return

Sr. No.	Type of form	No. of Forms furnished	Aggregate of amount of transactions for which forms furnished	Sr. No.	Type of form	No. of forms furnished	Aggregate of amount of transactions for which forms furnished
(1)	STXXVI-A(out)			(5)	E-1		
(2)	VAT			(6)	E-II		
(3)	C			(7)	F		
(4)	d			(8)	H		

10. Computation of tax paid in respect of goods purchased in the State from registered dealers on tax invoice but which shall not to form part of input tax credit (See section 11)

Circumstances in which tax paid in respect of Purchase of certain goods not to form part of input tax credit	**Purchase Value**
(a)	**(b)**
A. All goods except mentioned as purchased from registered dealers on tax invoice when	
(1) used in the telecommunications network, or in the generation and distribution of electricity or other form of power;	
(2) the tax on their purchase was paid @ 4% or less but such goods are	

disposed of otherwise than by way of sale and	
(3) used in manufacture or packing of goods declared a tax-free under section 9 (except when such goods are sold in the course of export out of India):	
(4) left in stock, whether in the form purchased or in manufactured or processed form, on the day of closure of business or cancellation of the registration certificate	
(5) made in the circumstances specified in section 11(7) (c)	
(6) covered by section 11(7)(d) and (e)	
(7) used for the purpose specified in section 11(7) (i)	
(8) tax invoice is not available or not issued or original tax invoice issued does not show separate details of tax charged	
(9) purchased from an industrial unit after paying concessional rate of tax	
(10) covered by Schedule of Input Tax restricted Goods as provided u/s 11(8)	
(11) other purchases, tax paid in respect of which not to form part of input tax credit	
B. Total [(1) to (11)]	

C. Calculation of input tax at different rates	(c)	(d)	(e)	(f)	(g)	Total (c) to (g) (h)
(1) Break-up of A(b) according to tax rate						
(2) Rate of tax	%	%	%	%	%	
(3) Input tax to be reversed [(1) x (2)]						

Note:- Where any goods purchased in the State are used or disposed of partly in the circumstances mentioned in column (a) against entries in A above and partly otherwise, the purchase value of such goods shall be computed pro rata.

11. Purchase tax (See section 6(1) (b) and 8)

Circumstances in which purchase tax levied	**Purchase value of goods taxable at**	**Rate of tax**	**Purchase**

		different rates			tax
(a)		(b)		(c)	(d)
(1)	Turnover of goods specified in Schedule 'C' to the Act				
(2)	Turnover of taxable goods purchased in the State without payment of tax when such goods or the goods manufactured there from are either exported out of State or used or disposed of (except when sold in the course of export out of India) in a manner that no tax or CST is payable to the State	(i)			
(3)	Total (1) + (2)				

Note: Where any goods purchased in the State are used or disposed of partly in the circumstances mentioned in column (a) against entries at serial number (2) above and partly otherwise, the purchase tax leviable on such goods shall be computed pro rata.

12. Entry Tax

Sr. No.	Goods as per Schedule-II	Value of Goods	Rate of Tax	Entry Tax Due	Entry Tax Paid with T.R. No. & Date	Remarks
1	2	3	4	5	6	7
			%			
			%			
			%			
			%			
			%			
			%			
			%			
			%			

Note: Party-wise details of goods brought into local area is attached separately along with the return

12A.Orphan and Widow Cess:

Description of Goods	Total Kiloliter Sold during the return period.	Rate of Orphan and Widow Cess applicable.	Orphan and Widow Cess payble during the return period.	Total Orphan and Widow Cess paid.
Petrol				
Diesel				
Others				

Declaration

I, ____________________ (name in CAPITALS), hereby, solemnly affirm that I am authorized to furnish this return and all its contents including tables 10 and 11, lists, statements, declarations, certificates and other documents appended to it or filed with i are true, correct and complete and nothing has been concealed there from.

Place:

Date:

____

[Signature]

Status: Tick (--) application [Karta, proprietor, partner, director, president, secretary, manager, authorized officer]

(For use in the office of the Assessing Authority)

(1) Date of data entry in VAT-register/Computer:

(2) Signature of the official making the data entry:

(Affix stamp of name & designation)

(3) Signature of the Assessing Authority with date:

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1. Reference to sections or Schedules of the Act in the return is indicative and not comprehensive

2. A dealer who has not dealt goods in the circumstances specified in Tables 10 or 11 during the tax Period does not have to fill in the next page of the return.

ACNOWLEDGEMENT

Received from M/s ____________________ TIN ____________________ a return in Form VAT-XV for the month of/ quarter ending ______________ along with a list in Forms LS-2

Assessing Authority/Excise and Taxation

Inspector, (when posted in circle outside District

Headquarters) Circle ________ District ________.

(SEAL)

Date ____________________.".

FORM VAT-XVIII

[See rule 52(4)]

TAX INVOICE

FOR PURCHASER
TRANSPORTER'S COPY
SELLER'S COPY

Name:

Address:

Telephone Number	Fax Number	E-mail Address

Serial No.			**Date**									
			TIN									
		Valid From:										

Purchaser's Particulars:

Name:

Address:

TIN:

Sl.No.	Qty.	Description of goods	Price per unit	Value of goods					
				1%	4%	12.5 %	Total	Rate of O&W Ces	Total Cess
1.									

2.									
3.									
Total of 1 to 3 (Price of goods without VAT)									
Value Added Tax									
Orphan and Widow Cess									
Total price (price of goods + VAT+ Cess)									

GR No.	
Name and address of Transport Co.	

Signature of the dealer or
authorised agent (with seal)

Status: Tick (√) applicable [Karta, proprietor, partner, director, president, secretary, manager, authorised agent]