



ABSTRACT

RULES – Tamil Nadu Value Added Tax Rules, 2007 – Amendment to certain Rules and Forms under the Tamil Nadu Value Added Tax Rules, 2007 – Notified.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O.(Ms) No.130

Dated:29.12.2016
Margazhi-14
Thiruvalluvar Aandu 2047

Read:

1. From the Additional Chief Secretary/Commissioner of Commercial Taxes Letter No.Drafting Cell-I/14724/2016, dated 9.8.2016.
2. From the Additional Chief Secretary/Commissioner of Commercial Taxes Letter No.Drafting Cell-I/5356/2016, dated 29.9.2016.
3. Remarks of the Additional Chief Secretary/Commissioner of Commercial Taxes under single file system, dated 29.9.2016 and 26.12.2016.

ORDER:

The Notification annexed to this Order will be published in an Extraordinary issue of the Tamil Nadu Government Gazette, dated the 29th December 2016.

(BY ORDER OF THE GOVERNOR)

Dr. C. CHANDRAMOULI
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)

✓To
The Additional Chief Secretary/Commissioner of Commercial Taxes,
Chepauk, Chennai-5.

The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette dated the 29.12.2016 and to send 100 copies to the Government and 500 copies to the Additional Chief Secretary/Commissioner of Commercial Taxes, Chennai-5.)

/2/

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of Commercial Taxes concerned.
(Through the Additional Chief Secretary/Commissioner of Commercial Taxes, Chennai-5).

Copy to:

The Special P.A. to Minister (Commercial Taxes), Chennai-9.
The Accountant General(Accounts and Entitlements),
Chennai-18. (By name)
The Accountant General (Audit-I) / (Audit-II),
Tamil Nadu Lekha Pariksha Bhavan, 361, Anna Salai, Chennai-18.
The Law Department, Chennai-9.
The Commercial Taxes and Registration (B2) Department, Chennai-9.
(for paper placing)
NIC, Chennai-9 (with a request to host the G.O. in www.tn.gov.in).
SF/SCs.

/Forwarded// By Order/

S. Srinivasan
29/12/2016

SECTION OFFICER

p.t.o.

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 80 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendments to the Tamil Nadu Value Added Tax Rules, 2007.

AMENDMENTS.

In the said Rules,-

1. in rule 4, in sub-rule (9-B), for clause (c), the following clause shall be substituted, namely:-

“(c) All the following documents as proof of the place of business:-

- (i) (a) Registered title deed of the place of business, in case of own premises; or**
- (b) Lease deed or Rental agreement of the place of business, duly executed in the case of leased or rented premises;**
- (ii) Electricity Consumption Reading card with latest payment receipt (whether own or rental premises).”;**

2. in rule 5, in sub-rule 5, for clause (a), the following clause shall be substituted, namely:-

“(a) (i) When a registered dealer opens an additional place of business, he shall apply to the registering authority along with the proof of payment of fee as specified in sub-section (1) of Section 39 within thirty days from the date of opening of the said additional place of business.

(ii) The registering authority shall on satisfying that the application made under sub-clause (i) and the documents accompanied therewith are in order, amend the certificate of registration issued in Form D electronically and issue certificate of registration for the additional place of business along with amended Form D electronically with his digital signature, within two working days from the date of receipt of the application.”;

3. in rule 7, in sub-rules (1) and (2), for the expression **“electronic payment of tax”** wherever it occurs, the expression **“payment of tax as described in rule 23”** shall be substituted;

4. in rule 9, in sub-rule (1), in clause (b), for the expression **“electronic payment”**, the expression **“payment as described in rule 23”** shall be substituted;

5. in rule 12-A, in sub-rule (1), for the expression "**electronic payment of a fee of rupees one thousand**", the expression "**payment of a fee of rupees one thousand as described in rule 23**" shall be substituted;

6. in rule 14,-

(a) in sub-rule (2), for the expression "**electronic payment of a fee of rupees one hundred**", the expression "**payment of a fee of rupees one hundred as described in rule 23**" shall be substituted;

(b) in clause (c) of sub-rules (10) and (11), for the expression "**electronic payment of the fee**", the expression "**payment of the fee as described in rule 23**" shall be substituted;

7. in rule 15,-

(a) in sub-rule (3), for clause (a), the following clause shall be substituted, namely:-

"(a) A bill of sale or a delivery note in Form JJ generated from the website of the Commercial Taxes Department along with transporter's way bill in Form MM generated from the website of the said Department and a goods vehicle record or trip sheet or log book:

Provided that the owner or person in charge of the goods vehicle may, instead of physically carrying the copy of the electronic way bill in Form MM or delivery note in Form JJ, transport the goods with the proof by way of unique number generated by entering the details in the website of the said Department:

Provided further that when the movement of goods is accompanied with Form LL generated from the website of the said Department, the owner or person in charge of the goods vehicle need not generate delivery note in Form JJ for the same transaction:

Provided also that in lieu of computer generated Form JJ, the dealers may use delivery note in Form JJ printed with serial number for the transportation of,-

- (i) exempted goods; and**
- (ii) taxable goods, the value which does not exceed rupees fifty thousand;**

Provided also that online transporter's way bill in Form MM need not be generated for the transport of,-

- (i) exempted goods,**
- (ii) taxable goods, the value which does not exceed rupees fifty thousand; and**
- (iii) transaction for which Form JJ or Form LL is generated from the website of the said Department."**

(b) in sub-rule (14),-

(i) in clause (a), for sub-clause (iii), the following sub-clause shall be substituted, namely:-

“(iii) A declaration in electronic Form KK generated by the clearing and forwarding agent or Form JJ generated by the dealer, who directly exports the goods.”;

(ii) in clause (b), for sub-clause (iii), the following sub-clause shall be substituted, namely:-

“(iii) A declaration in electronic Form KK generated by the clearing and forwarding agent or export sale invoice along with a letter from the exporter specifying the name of the port of export, the name of the ship and its probable dates of arrival and departure from the port.”;

8. in FORM D, for the expression “[See Rule 5(1)(a)]”, the expression “[See Rule 5(1)(a), 5(5)(a)(ii)] shall be substituted;

9. for FORM I, FORM K and FORM JJ, the following Forms shall, respectively, be substituted, namely:-

p.t.o.

3 Details of Inter-State Sales made:									
A	Against declaration Form C								
B(i)	Without declaration Form C- Schedule I goods								
B(ii)	Without declaration Form C- Schedule II goods								
C	Under Section 6(2)								
D	Sales of Exempted Goods								
E	Sale of goods outside the State under Section 4								
F	Total of Inter-State Sales Turnover {A+B(i)+B(ii)+C+D+E}								
4 Details of Inter- State Branch Transfer and Export									
A	Inter-State Branch Transfer								
B	Inter-State Consignment Transfer								
C	Export to other countries under Section 5(1)- Direct Export								
D	Sales in the course of Import under Section 5(2) - High Sea sales/Inbound sales								
E	Sales of goods occasioning Export under Section 5(3) – Form H Sales								
F	Sales to other State Special Economic Zone against declaration Form I								
G	Sales to International Organizations in other States against declaration Form J								
H	Total Inter-State sale, Export related sales and Transfers Outward (A+B+C+D+E+F+G)								
5	Gross value of goods sold and Outward transfers made during the month {1(O)+2(E)+3(F)+4(H)}								
Section C - Details of Output Tax liability									
Description of Output Tax / Input Tax / Payment									
1	Total Tax Due								
2	Output Tax due and eligible for Refund as per incentive scheme (Memorandum of Understanding Dealer only)								
3	Tax Paid (as per 2)								
4	Tax Payable (1-3)								
	Tax due on Schedule I Goods (Rs.)	Tax due on Schedule II Goods (Rs.)	Tax due on Inter-State Sales (Rs.)						

5	Total Input Tax Credit Available							
	i	Input Tax Credit brought forward from previous month						
	ii	Net Input Tax Credit available for the month (Total of net Input Tax Credit)						
	iii	Total Input Tax Credit available for Adjustment for month						
6	Balance Tax Payable (Specify amount only if B is higher than A) (if 4>5(iii))							
7	Less: Tax Deferred							
8	Balance Tax Payable							
9	Less: Payment made for tax period as:							
	i	Entry Tax						
	ii	Advance Tax						
	iii	Tax against Return						
	iv	Tax Deduction at Source Credit						
	v	Any Refund Adjustment Order						
	vi	Input Tax Credit brought forward from previous month U/s 12						
	vii	Total amount adjusted						
10	Net Tax Payable [8-9(vii)]							
11	Excess Input Tax Credit (Specify amount only if A is higher than B) (if 5(iii)>4)							
12	Less: Adjustment of Input Tax Credit against Central Sales Tax liability							
13	Excess Input Tax Credit available after adjusting Central Sales Tax liability							
14	Carried forward Input Tax Credit							
15	Total Tax liability under Value Added Tax (Sum of Schedule I + Schedule II)							
16	Total Tax liability under Central Sales Tax							
17	Total Tax liability under Section 12							

Payment Details

Section D - Details of Payment / Adjustments {details of adjustment specified in C(9)}								
Sl. No.	Bank Name	Bank Code	Challan No. / Tax Deduction at Source Certification No. / Refund Adjustment Voucher No.	Payment Head	Challan Date	Tax due on Schedule I Goods (Rs.)	Tax due on Schedule II Goods (Rs.)	Tax due on Inter-State Sales (Rs.)
1			CIN *	Entry Tax				
2			CIN	Advance Tax				
3			CIN	Payment against Return				
4			Form T No	TDS Credit				
5			RAV**	Refund Adjustment Voucher				
Total Payment								

*CIN - Challan Identification Number

**RAV- Refund Adjustment Voucher

Declaration

(1) I/We ----- declare that to the best of my/our knowledge and belief the information furnished in the above statement is true, correct and complete as per the Annexures filed to this return.

(2) I/We ----- declare that I am/We are authorized by -----Proprietor/Partner/Board of Directors to sign the returns.

Place	Signature
Date	Name Status and relationship to the dealer

Purchase Annexures

Annexure 1 – List of First Schedule goods purchased from Registered Dealer									
Sl. No.	Seller Taxpayer Identification Number	Name of Seller	Invoice No.	Invoice Date	Commodity Code	Purchase Value (Rs.)	Rate of Tax (%)	Tax Paid (Rs.)	Total Value (Rs.)
1									
2									
3									
4									
Total of First Schedule goods purchased from Registered Dealer									

Annexure 2 – List of First Schedule goods received from Registered Local Principal by Agents									
Sl. No.	Principal Taxpayer Identification Number	Name of Principal	Stock Transfer Note No.	Stock Transfer Note Date	Commodity Code	Purchase Value (Rs.)	Rate of Tax (%)		
1									
2									
3									
4									
Total of First Schedule goods received from Registered Local Principal by Agents									

Annexure 3 – List of goods purchased from Unregistered Dealer/Registered Dealer without sufferance of tax under Section 12											
Sl. No.	Purchased for the purpose of	Schedule goods	Taxpayer Identification Number	Name of Seller	Invoice No.	Invoice Date	Commodity Code	Purchase Value (Rs.)	Rate of Tax (%)	Tax Paid (Rs.)	Total Value (Rs.)
1		First									
2		Second									
3											
4											
Total value of First Schedule goods purchased											
Total value of Second Schedule goods purchased											
Total value of goods purchased											

Annexure 4 – List of Second Schedule goods purchased from Registered Dealer and Unregistered Dealer within the State													
Sl. No.	Type of dealer	Type of Transaction	Seller Taxpayer Identification Number	Name of Seller	Purchase Invoice No./ Debit/ Credit Note No.	Purchase Invoice Date/ Purchase Return Date	Commodity Code	Point of Purchase (First/Second/Third)	Purchase Value/ Value of Goods returned (Rs.)	Rate of Tax (%)	Tax Paid/ Amount of Tax to be reversed (Rs.)	Total Value (Rs.)	Debit/Credit Note Date
1													
2													
3													
4								Other than the taxable point					
Total value of Second Schedule goods purchased													
Total value of goods returned of Second Schedule goods purchased													

Annexure 5 – List of Purchase Return of First Schedule goods purchased from Registered Dealer														
Sl. No.	Seller Taxpayer Identification Number	Name of Seller	Purchase Invoice No.	Purchase Invoice Date	Commodity Code	Purchase Value (Rs.)	Rate of Tax (%)	Tax Paid (Rs.)	Total Value (Rs.)	Date of Purchase Return	Value of Goods returned (Rs.)	Amount of Tax to be reversed	Debit/ Credit Note No.	Debit/ Credit Note Date
1														
2														
3														
4														
Total of Purchase Return of First Schedule goods from Registered Dealer														

Annexure 6 – List of goods purchased from other Registered Dealer (Compounding Dealer and Below threshold limit dealers)						
Sl. No.	Seller Taxpayer Identification Number	Name of Seller	Invoice No.	Invoice Date	Commodity Code	Purchase Value (Rs.)
1						
2						
3						
4						
Total value of goods purchased from other Registered Dealers (Compounding and Below threshold limit dealers)						

Annexure 7 – List of purchase of Exempted Goods or purchase of goods from Exempted Seller (Net Purchases)								
Sl. No.	Seller Type	Seller Taxpayer Identification Number	Name of Seller	Invoice No.	Invoice Date	Commodity Code	Purchase Value (Rs.)	Exemption Type Schedule IV / By Notification for Goods / By Notification for Seller
1								
2								
3								
4								
Total value of Exempted goods purchased from Registered Dealer								
Total value of Exempted goods purchased from Unregistered Dealer								
Total value of Exempted goods purchased								

Annexure 8 – List of Goods purchased in the course of Inter-State trade

Sl. No.	Seller Taxpayer Identification Number	Name of Seller	Seller Address	Seller State	Invoice / Delivery Note No.	Invoice / Delivery Note Date	Purchase Order No.	Purchase Order Date	Commodity Code	Quantity / Weight	Unit (Nos.)	If others, please specify	Purchase Value (Rs.)	CST	Type of Form	Purpose of purchase	Name of Transport Company	Means of Transport	No. of Air Consignment Note/Bill of Lading/ Railway Receipt/Lorry Receipt/Postal Receipt/ Other document	Date of Railway Receipt/ Lorry Receipt/ Postal Receipt or any other document indicating the means of Transport	Agreement Order No.	Agreement Order Date	
1																							
2																							
3																							
4																							
5																							
6																							
7																							
8																							
Total Value of Inter-State purchase																							

Note 1: In case, if you want to issue E – I and E – II for any inter-State purchase transaction, then please select 6(2) for generation of Form C for that respective transaction.

Note 2: In case, if Dealer effects local purchase against Form H, he needs to declare in this Annexure only. Because, eventhough it is local purchase all the procedures for assessment will be applicable under Central Sales Tax Act. So, Dealer need to declare here itself.

Annexure 9 – List of Purchase Return of goods purchased in the course of Inter-State trade															
Sl. No.	Seller Taxpayer Identification Number	Name of Seller	Seller Address	Seller State	Invoice No.	Invoice Date	Commodity Code	Purchase Value (Rs.)	Date of Purchase Return	Value of Goods Returned (Rs.)	Central Sales Tax	Debit/Credit Note No.	Debit/Credit Note Date	Type of Form	Online Form No., if generated
1															
2															
3															
4															
5															
Total value of Purchase Return of goods which purchased in the course of Inter-State trade.															

Annexure 10 – List of Inter-State Branch Transfer and Consignment Transfer Inward																			
Sl. No.	Type of Transfer	Transferor Taxpayer Identification Number	Name of Transferor	Transferor Address	Transferor State	Transfer Note No.	Transfer Note Date	Commodity Code	Quantity and Weight	Unit Nos.	if others	Value of Goods Transfer (Rs.)	Mode of Transport	Name of Transporter	Dispatching Location	Consignment Note / Lorry Receipt/Rail Receipt No.	Consignment Note / Lorry Receipt/ Rail Receipt Date	Goods Receipt Date	
1																			
2																			
3																			
4																			
5																			
6																			
Total value of goods Inward Transferred by Branch Transfer																			
Total value of goods Inward Transferred by Consignment Transfer																			
Total value of goods Inward Transferred either by Branch Transfer or Consignment Transfer																			

Note: This data to be filled only if Form F is required.

Annexure 11 – List of goods imported from outside the country														
Sl. No.	Type	Name of original importer	Seller Taxpayer Identification Number	Foreign Seller Name	Foreign Seller Address	Country of Export	Import/Export Code	Bill of Entry No.	Bill of Entry Date	Commodity Code	Quantity of Goods	Value of Goods Imported (Rs.)	Duty paid on Goods (Rs.)	Total value of goods (Rs.)
1														
2														
Total value of goods Own Imported from other countries														
Total value of goods High Sea purchase from other countries														
Total value of goods Imported from other countries														

Annexure 12 – Schedule for Reversal of Input Tax Credit						
Sl. No.	Nature of transactions	Commodity Code	Value of goods involved (Rs.)	Rate of tax (%)	Amount of Input tax to be reversed (Rs.)	
1	Goods used for civil structures – Section 2(11)					
2	Unavailed credit on Capital Goods (time barred) – Section 19(3)(b)					
3	Reversal of Input Tax Credit on capital goods used for manufacture of exempted goods – Section 19(6) and Rule 10(4)(e)					
4	Stock Transfer / Consignment sales without Form F – Section 19(2)					
5	Stock Transfer / Consignment sales with Form F – Section 19(4)(i) and (ii)					
6	Reversal of Input Tax Credit on sales of goods exempted – Section 19(5)(a)					
7	Input Tax Credit availed for finished goods subsequently exempted – Section 19(12)					
8	Goods utilized for self use – Section 19(7)(a)					
9	Purchase of automobiles and spare parts other than dealer in automobiles - Section 19(7)(b)					
10	Purchase of air-conditioners other than dealer in air-conditioners - Section 19(7)(c)					
11	Goods given as gift, free sample and goods consumed for personal use – Section 19(8)					
12	Inputs destroyed in fire or lost – Section 19(9)(ii)					
13	Inputs damaged during intermediary stage of manufacture - Section 19(9)(iii)					
14	Goods sold at a price lesser than the cost price – Section 19(20)					
15	Reversal of Input Tax Credit on account of leasing of goods under Section 4					
16	Any other reversals					
Total						

Annexure 13 – Capital Goods purchase Master (one time entry)							
Sl. No.	Seller Taxpayer Identification Number	Invoice No.	Invoice Date	Value of capital goods (Rs.)	Rate of Tax (%)	Value Added Tax paid (Rs.)	Input Tax Credit adjusted upto previous month (Rs.)
1							
2							
3							
4							
Total							

Annexure 14 – Input Tax Credit on Capital Goods adjustment details (Taxpayer Identification Number, Invoice details should be available in the current or previous months Master)							
Sl. No.	Seller Taxpayer Identification Number	Invoice No.	Invoice Date	Date of Commercial production	Input Tax Credit availed during the month (Rs.)		
1							
2							
3							
4							
Total							

Sales Annexures

Annexure 15 – List of First Schedule goods sold to Registered Dealer within the State by Dealer									
Sl. No.	Buyer Taxpayer Identification Number	Name of Buyer	Invoice No.	Invoice Date	Commodity Code	Sale Value (Rs.)	Rate of Tax (%)	Tax charged (Rs.)	Total Value (Rs.)
1									
2									
3									
4									
Total of First Schedule goods sold to Registered Dealer									

Annexure 16 – List of First Schedule goods sold on behalf of Local Registered Principal as Agent									
Sl. No.	Buyer Taxpayer Identification Number	Name of Buyer	Invoice No./ Delivery Note No.	Invoice / Delivery Note Date	Commodity Code	Sale Value (Rs.)	Rate of Tax (%)	Tax charged (Rs.)	Total Value (Rs.)
1									
2									
3									
4									
Total of First Schedule goods sold on behalf of Local Registered Principal as Agent									

Annexure 17 – List of First Schedule goods sold by Agents – to be declared by Local Registered Principal Dealer

Sl. No.	Taxpayer Identification Number of Agents	Name of Agents	Commodity Code	Sale Value (Rs.)	Rate of Tax (%)	Tax collected and paid by Agents (Rs.)	Total Value (Rs.)
1							
2							
3							
Total of First Schedule goods sold by Agents							

Annexure 18 – List of Second Schedule goods sold to Registered Dealer and Unregistered Dealer within the State

Sl. No.	Type of Sale	Type of Transaction	Buyer Taxpayer Identification Number	Name of Buyer	Commodity Code	Point of Sale	Invoice No./Debit/Credit Note No.	Invoice Date/Date of Sales Return	Sale Value/Value of Goods returned (Rs.)	Rate of Tax (%)	Tax charged/Amount of Tax refunded (Rs.)	Total Value (Rs.)	Debit/Credit Note Date
1													
2													
3						Other than the taxable point							
Total value of Second Schedule goods sold to Registered Dealer													
Total value of Second Schedule goods sold to Unregistered Dealer													
Total value of Second Schedule goods sold													

Annexure 19 – List of Sales Return of First Schedule goods sold to Registered Dealer														
Sl. No.	Purchaser Taxpayer Identification Number	Name of Purchaser	Invoice No.	Invoice Date	Commodity Code	Sales Value (Rs.)	Rate of Tax (%)	Tax charged (Rs.)	Total Value (Rs.)	Date of Sales Return	Value of Goods Returned (Rs.)	Amount of Tax refunded (Rs.)	Debit/Credit Note No.	Debit/ Credit Note Date
1														
2														
3														
4														
Total of Sales Return of First Schedule goods from Registered dealer														

Annexure 20 – List of Local Zero-rated sales to Special Economic Zone located within Tamil Nadu and Schedule V notified organizations within the State of Tamil Nadu												
Sl. No.	Purchaser Taxpayer Identification Number	Import and Export Code	Special Economic Zone Registration No.	Name of Special Economic Zone Dealer/International Organisation	Invoice No.	Invoice Date	Commodity Code	Sales Value (Rs.)				
1												
2												
3												
4												
5												
Total of Local Zero-rated sales to Registered Dealer in Tamil Nadu												

Annexure 21 – List of Exempted Sales made to Registered Dealer within the State									
Sl. No.	Buyer Taxpayer Identification Number	Name of Buyer	Invoice No.	Invoice Date	Commodity Code	Sales Value (Rs.)	Type of Transaction (Sales / Sales Return)	Exemption Type	Fourth Schedule / By Notification for Goods / By Notification for Seller
1									
2									
3									
4									
Total Exempted goods sales to Registered Dealer within the State									

Annexure 22 – List of First Schedule and Second Schedule goods sold in the course of Inter-State Trade or Commerce												
Sl. No.	Schedule	Type	Buyer Taxpayer Identification Number	Name of Buyer	Buyer Address	Buyer State	Seller Invoice/ Delivery Note No.	Seller Invoice/ Delivery Note Date	Commodity Code	Sales Value net of CST (Rs.)	CST Tax Rate (%)	CST Tax Due (Rs.)
1												
2												
3												
Total value of inter-State Sales of First Schedule and Second Schedule goods												

Annexure 23 – List of Sales return of First Schedule and Second Schedule goods sold in the course of Inter-State trade or commerce																	
Sl. No.	Schedule	Form Type	Buyer Taxpayer Identification Number	Name of Buyer	Buyer Address	Buyer State	Seller Invoice No.	Seller Invoice Date	Commodity Code	Sales Value net of Tax (Rs.)	CST Tax Rate (%)	CST Tax paid (Rs.)	Date of Return	Value of Goods Returned (Rs.)	Tax amount refunded (Rs.)	Credit/Debit Note No.	Credit/Debit Note date
1																	
2																	
3																	
4																	
Total value of Sales Return of First Schedule and Second Schedule goods which purchased in the course of inter-State trade or commerce																	

Annexure 24 – List of Inter-State Branch Transfer and Consignment Transfer Outward

Sl. No.	Type of transfer	Delivery Note/Stock Transfer Note/Memo/ Challan No.	Delivery Note/ Stock Transfer Note/Memo/ Challan Date	Mode of Transport	Goods Vehicle No.	Lorry Receipt/ Railway Receipt/ Transport Document Number	Lorry Receipt/ Railway Receipt/ Transport Document Date	Description of goods consigned	Quantity	Approximate value (Rs.)	Full Name of the Branch/Agent in other State	Full Address of the Branch/Agent in other State	Taxpayer Identification Number of the Branch/Agent in other State	Form F Number if received	Goods Receipt Date
1															
2															
Total value of goods Outward Transferred by Branch Transfer															
Total Value of goods Outward Transferred by Consignment Transfer															
Total Value															

Annexure 25 – Details of Turnover claimed as sales of goods in the course of import into India under Section 5(2) of the Central Sales Tax Act (High Sea sales/Inbond sales)

Sl. No.	Bill of Lading No.	Bill of Lading Date	Name of the commodity	Name of the foreign seller	Address of the foreign seller	Value of the goods purchased (Rs.)	Name of the ship	Name of the shipping agent	Address of the shipping agent	Date of endorsement of Bill of Lading	Bill of Entry No.	Bill of Entry Date	Invoice no. of sale in the course of import	Invoice date of sale in the course of import	Value of the goods sold (Rs.)	Import/Export Code of the importer who clears the goods	Taxpayer Identification Number of the buyer (if any)	Name of the buyer	Address of the buyer	Name of the clearing agent	Address of the clearing agent		
1																							
2																							
3																							
Total Turnover claimed as sales of goods in the course of import into India (High Sea sales/Inbond sales)																							

Annexure 26 – Details of Turnover claimed as sales of goods on export outside India under Section 5(1) of the Central Sales Tax Act

Sl. No.	IE code of exporter	Export Invoice No.	Export Invoice Date	Purchase order No.	Purchase order Date	Letter of Credit No.	Letter of Credit Date	Quantity of goods	Description of the commodity	Value of the goods exported (Rs.)	Bill of lading/Airway Bill No.	Bill of lading/Airway Bill Date	Name of the foreign buyer	Country of export	Customs Shipping bill No.	Customs Shipping bill Date	Name of the Forwarding Agent	
1																		
2																		
3																		
Total Turnover claimed as Export																		

Annexure 27 – Details of Turnover claimed as sales of goods in the course of export outside India under Section 5(3) of the Central Sales Tax Act

Sl. No.	Name of Exporter to whom the goods were sold	Taxpayer Identification Number of Exporter	Purchase Order No. of the Exporter	Purchase Order date of the Exporter	Description of the commodity sold	Quantity (Nos.)	Invoice No.	Invoice Date	Value of the goods sold to Exporter (Rs.)
1									
2									
3									
Total Turnover claimed as Export									

Annexure 28 – Details of Turnover claimed as exemption under Section 6(2) of the Central Sales Tax Act

Sl. No.	Lorry Receipt/Railway Receipt/ Transport Document Number	Lorry Receipt/Railway Receipt/ Transport Document date	Name of the seller from whom goods were purchased	Address of the seller from whom goods were purchased	Taxpayer Identification Number of Seller	Purchase Invoice No.	Purchase Invoice Date	Value of goods purchased (Rs.)	Name of the carrier	Address of the carrier	Date of endorsement on the transport document	Date of landing of goods in the place of the dealer effecting the transit sale	Transit Sale Invoice No.	Transit Sale Invoice Date	Value of the goods sold in transit	Name of the buyer	TIN of buyer	Address of the buyer	Date of landing of goods in the place of the TRANSIT buyer	
1																				
2																				
3																				
4																				
Total Turnover claimed as exemption under Section 6(2) of the Central Sales Tax Act																				

Annexure 29 – Stock Inventory of Locally Purchased Taxable Goods

Sl. No.	Input Tax credit at the end of previous month (Rs.)	Description of goods held as stock at the end of the month	Commodity Code	Value (Rs.)	Rate of Tax (%)	Input Tax Credit carried forward at the end of the month (Rs.)
1						
2						
3						
4						
5						
Total of Stock Inventory						

* Note : Annexure 29 is only to be filed in case dealer has closing ITC carry forward balance in a month.

“ ;

"FORM-K

Value Added Tax Monthly Return

[See rule 7(1)(c)]

Return to be filed by dealer who has opted to pay tax under sub-section (4) of Section 3 or Section 6 or Section 6-A or Section 8

If you have any query regarding any of the questions consult the nearest Assessment Circle.

Part A - Basic Details

Taxpayer Identification Number		Assessment Circle	
Name of Dealer			
For the month of	Financial Year		
Type of Return	<input type="checkbox"/> Original <input type="checkbox"/> Revised		
Section for Composition Scheme	<input type="checkbox"/> Section 3(4)	<input type="checkbox"/> Section 6	<input type="checkbox"/> Section 6-A <input type="checkbox"/> Section 8

Part B - For Dealers who have opted to pay tax under Section 3(4) or under Section 6 of the Tamil Nadu Value Added Tax Act, 2006

Sl. No.	Details about Composition Scheme	Exempted Turnover (Rs.)	Taxable Turnover (Rs.)	Total Turnover (Rs.)	Rate of Tax (%)	Tax Due (Rs.)
1	Composition Scheme under Section 3(4)					
2	Composition Scheme under Section 6					
	1. Civil Works Contract					
	2. Civil Maintenance Works Contract					
	3. All other Works Contract					
Total						

Part C - For Dealers who have opted to pay tax under Section 8 of the TNVAT Act, 2006

Sl. No.	Composition Scheme under Section 8	Cumulative Turnover upto previous month (Rs.)	Purchase Turnover under Section 12 (Rs.)	Current Month Turnover Slab Rate (Rs.)	Cumulative Turnover upto the month (Rs.)	Tax due for year (Based on turnover slab) (Rs.)	Tax paid upto previous month (Rs.)	Balance tax due for year (Rs.)	Balance for month = Balance due for year / Balance months (Rs.)	Purchase Tax liability under Section 12 (Rs.)	Total amount for the month due (Rs.)
1	2	3	4	5	6=(4+5)	7	8	9	10 (9/Balance month for FY)	11 (Based on 4)	12=(10 +11)
1	Hotels										
2	Restaurants										
3	Sweet stalls										
4	Clubs										
5	Caterers										
6	Bakeries										
7	Any other Eating House										
	Total										

Part D - For Dealers who have opted to pay tax under Section 6-A of the TNVAT Act, 2006

Sl. No.	Approximate Number of chambers in the Brick kilns under Slab rate	Tax due for year (Based on number of Kilns Chambers) (Rs.)	Tax paid up to previous month (Rs.)	Balance tax due for year (Rs.)	Balance for month = Balance due for year / Balance months (Rs.)
1	2	3	4	5	6 (5/Balance month for FY)
1					

Part E - Tax Deduction at source adjustment details

Sl. No.	Tax Deduction at source Certificate Number	Amount adjusted
1		
2		
3	Total amount adjusted	

Part F - Tax Due, adjustment made and payable details

Sl. No.	Particulars	Part B (for Section 3(4))	Part B (for Section 6)	Part C (for Section 8)	Part D (for Section 6-A)	Total
a	b	c	d	e	f	g
1	Tax payable					
2	Tax on Total value of the First Schedule goods purchased from unregistered dealer					
	Less: Adjustment by Tax Deduction at Source					
3	Balance due and payable					

Note: Refund adjustment voucher issued for this period shall be adjusted automatically by system and liability shall be reduced accordingly.

Part G – Declaration

1. I/We declare that to the best of my/our knowledge that the information furnished in the above return is true and correct and that it relates to the month of	
2. I /We.....declare that I am/we are authorized byProprietor/Partner/Board of Directors to sign the returns.	
Name of Person	Place
Designation	Date
Seal and Signature	

Annexure 1 – List of the First Schedule goods purchased from registered dealer

Sl. No.	Seller Taxpayer Identification Number	Name of Seller	Invoice No.	Invoice Date	Commodity Code	Purchase value (Rs.)	Rate of Tax (%)	Tax paid (Rs.)	Total Value (Rs.)
Total value of the First Schedule goods purchased from registered dealer									

Annexure 2 – List of the First Schedule goods liable for tax under Section 12

Sl. No.	Taxpayer Identification Number, if any	Name of Seller	Invoice No.	Invoice Date	Commodity Code	Purchase value (Rs.)	Tax Rate (Rate as per first Schedule) (%)	Tax Amount (Rs.)
Total value of the First Schedule goods purchased from unregistered dealer								

Annexure 3 – List of purchase of Exempted goods or purchase of goods from Exempted Seller

Sl. No.	Type of Seller	Seller Taxpayer Identification Number	Name of Seller	Invoice No.	Invoice Date	Commodity code	Purchase value (Rs.)	Exemption Type Schedule IV / By Notification for Goods / By Notification for Seller
Total value of Exempted goods purchased from registered dealer								
Total value of Exempted goods purchased from unregistered dealer								
Total value of Exempted goods purchased								

“ ; and

"FORM JJ / Advance Way Bill

Delivery Note

(This Form be used for sales/stock transfer/works contract/labour work.)

[See rules 15(3),15(18),15(20),15(21)]

If you have any query regarding any of the questions consult the nearest Assessment Circle.

Declaration Type

<input type="checkbox"/> Incoming Declaration	<input type="checkbox"/> Outgoing Declaration	<input type="checkbox"/> Within State movement
---	---	--

Purpose of Transport

- | |
|--|
| <input type="checkbox"/> Sale/Purchase |
| <input type="checkbox"/> Branch transfer from Head Quarters |
| <input type="checkbox"/> Purchase/Sales Return |
| <input type="checkbox"/> Transfer to Head Quarters from branch |
| <input type="checkbox"/> Transfer by one branch to another |
| <input type="checkbox"/> Consignment Transfer |
| <input type="checkbox"/> Sent for Execution of Works contract |
| <input type="checkbox"/> Sent back after Execution of Works contract |
| <input type="checkbox"/> Sent for Labour work/processing |
| <input type="checkbox"/> Sent back after Labour work/processing |
| <input type="checkbox"/> Export |

Section A – Details of Consignor

(1) Taxpayer Identification Number(TIN) <input type="text"/>		
(2) Name <input type="text"/>		
(3) Address <input type="text"/>		
(a) Door / Plot No. Old <input type="text"/>	(b) Door / Plot No. New <input type="text"/>	(c) Building Name <input type="text"/>
(d) Shop / Office Number <input type="text"/>	(e) Street / Road <input type="text"/>	(f) Village / Town / City <input type="text"/>
(g) District <input type="text"/>	(h) State <input type="text"/>	(i) PIN <input type="text"/>
(4) Mobile Number <input type="text"/>		
(5) Email Address <input type="text"/>		

Section B – Details of Consignee

(1) Taxpayer Identification Number(TIN) <input type="text"/>		
(2) Name <input type="text"/>		
(3) Address <input type="text"/>		
(a) Door / Plot No. Old <input type="text"/>	(b) Door / Plot No. New <input type="text"/>	(c) Building Name <input type="text"/>
(d) Shop /Office Number <input type="text"/>	(e) Street / Road <input type="text"/>	(f) Village / Town / City <input type="text"/>
(g) District <input type="text"/>	(h) State <input type="text"/>	(i) PIN <input type="text"/>
(4) Mobile Number <input type="text"/>		
(5) Email Address <input type="text"/>		

Section C - Invoice and Goods Details

Invoice Number	Invoice Date	Description of Goods / Commodity	Units (Nos)	Quantity	Basic Price / Approximate value (Rs.)	Other Charges (if any) (Rs.)	Rate of Tax (%)	Value Added Tax/ Central Sales Tax (Rs.)	Total Value of goods (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(6)+(7)+(9)

Section D - Transporter and Vehicle Details:

(1) Mode of Transport			<input type="checkbox"/> By Road <input type="checkbox"/> By Air <input type="checkbox"/> By Sea <input type="checkbox"/> By Inland Waterway <input type="checkbox"/> By Railway <input type="checkbox"/> By Courier <input type="checkbox"/> By other means		
(2) Transport Vehicle number					
(3) Name of the person in charge of the goods					
(4) Mobile Number of person in charge of the goods					
(5) Email Address of person in charge of the goods (optional)					
(6) Transporter's Registration Number (if any)					
(7) Name of Transporter					
(8) Address of Transporter					
(a) Door / Plot No. Old		(b) Door / Plot No. New		(c) Building Name	
(d) Shop / Office Number		(e) Street / Road		(f) Village / Town / City	
(g) District		(h) State		(i) PIN	
(9) Mobile Number of Transporter					
(10) Email Address of Transporter					

Section E – Other Details

(1) Address from which goods are consigned		
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City
(g) District	(h) State	(i) PIN
(2) Address to which goods are consigned		
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City
(g) District	(h) State	(i) PIN

Section F – Declaration and Certification

I/We----- certify that to the best of my/our knowledge the particulars are true, correct and complete	
Signature of Consignor/employee/representative	Signature of the person to whom goods were delivered for transporting
Date (Day/Month/Year)	Status

10. in "FORM JJ", for the expression "[See Rules 15(3), 15(18), 15(20), 15(21)]", the expression "[See Rules 15(3), 15(14), 15(18), 15(20), 15(21)]" shall be substituted;

11. in "FORM LL", for the expression "[See Rule 15(17)]", the expression "[See Rules 15(3), 15(17)]" shall be substituted.

Dr. C. CHANDRAMOULI
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)

/True Copy/

D. Dinku
29/12/2016
SECTION OFFICER