

### New FAQs on Return Filing - 21/07/2016

1.	Is it necessary to submit the hard copy of the return along with annexure to the assessing authority?
	If the return is digitally signed, then there is no need to submit the hard copy of the return. If not, the hard copy of the first page of the acknowledgement alone should be submitted.
2.	Whether the date of submitting the hard copy to the assessment circle will be treated as date of submission of return?
	The dealer should submit the hard copy of the acknowledgement to the assessment circle to have the legal validity of the return filed, failing which the return will be considered as not filed and action will be initiated.
3.	In which annexure the second sale of II schedule goods to be entered?
	The second sale of II schedule goods like petrol, diesel etc. are to be entered in annex 18, by choosing point of sale as other than the taxable point.
4.	In which annexure the taxable goods purchased from unregistered dealers and sold within the State (Trading) to be entered?
	In Annex 3 by choosing the drop down box "others" in col. "Purchased for the purpose of "--.
5.	I am a dealer and I have no carry forward ITC for the month. Whether I need to file annex 29?
	No. this annex is applicable only to dealers who have carried forward ITC in the return.
6.	Whether an annual return filer can change into monthly return filer?
	Yes. This option has been given to the dealers themselves in the new Portal e-services.
7.	Whether small dealers can pay tax by cash or cheque?
	Yes. For facilitating small dealers and as well as dealers who are not having account with the listed banks, Challan facility has been introduced. By using this method, the dealers can generate challan and submit the same with cash or cheque to the listed banks branches.

8.	We sell goods through salesmen by van and it is not possible to generate Form JJ for the unsold Goods taken back? What should we do?
	For your nature of transaction, Form JJ is only an estimate of goods taken for sale. You can enter the details in stock register and show the balance stock available.
9.	I am a dealer paying tax under section 6-A filing Form L1 manually till date. How can I file return in the New portal?
	All the list of dealers filing tax under Section 6-A have been received from the assessment circle and taken to the Portal enabling them to file return in the new system. If you are not able to file return in the New Portal, kindly contact the assessment circle and on receipt from the circle, you can file return in the new portal.
10.	I am a small dealer. I need training. Where can I get?
	Please contact your assessment circle.

**COMMERCIAL TAXES DEPARTMENT**