

PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
CHEPAUK, CHENNAI-600 005.

Present: Thiru T.Jacob,I.A.S.

Proc.No.VAT Cell/ 74207 /2002

Dated 9.02.2007

Sub: TNVAT Act, 2006 – Commercial Taxes Department – Filing for monthly returns – Top dealers to file monthly returns through ICR forms – specified dealers – Orders issued.

Ref: Proceeding No. VAT cell / 74207/2002 dated 01.02.07

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Dealers who are required to file their monthly returns under the Tamil Nadu Value Added Tax Act 2006 in ICR forms and having large number of transactions to be entered for Annexure I, II, III & IV may file the details of these Annexures in C.D (Compact Disc) using the excel formats available below * by downloading the same, besides filing the Annexures in ordinary stationery.

Sd/- T. JACOB
Commissioner of Commercial Taxes

To

All dealers
whose total tax due under the TNGST Act and CST Act
is not below Rs.10 lakhs in 2005-06 (through assessment circles).

Copy to Additional Commissioner (Admn)
O/o Commissioner (CT) (TIN given in Annexure)

Copy to the Joint Commissioner (CT), Chennai (North)

All Deputy Commissioners (Territorial)

All Assistant Commissioners (Territorial),

Website

Copy to All Joint Commissioners (CT),
O/o the Commissioner (CT), Chennai-5..

* Annexure-I.xls, Annexure-II.xls, Annexure-III.xls, Annexure-IV.xls

/Forwarded by order /

Sd/- P.AYYAPPAN
Joint commissioner (SMR)

ANNEXURE I

Details of purchases/receipts during the month

Sl.No.	Name of the seller	Seller's TIN	Commodity Code	Purchase/Receipt value(Rs.)	Rate of tax	VAT/CST paid (Rs.)	Category
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Category: C-Capital goods, E-Exempted, I-Import ,O-Inter-State purchases, R- Local-purchase input(First schedule), S-Stock receipts from Head office/branches/ principals outside the state, A-Purchases effected through agents/Branches,B-Industrial Input

ANNEXURE - II

Details of sales/transfer value during the month

Sl.No.	Name of the buyer	Buyer's TIN	Commodity Code	Sale value(Rs.)	Rate of tax	VAT/CST paid (Rs.)	Category
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Category: E-Exempt, F-First schedule , R-Sales return , S-Stock transfer outside the State, Z-Zero rate sale, A -Sales effected through agents/branches in the State

ANNEXURE III

Details for reversal of Input Tax Credit during the month

Sl.No.	Nature of transactions	Section/Rule relevant	Commodity Code	Value(Rs.)	Rate of tax	TIN	Reversal of Input tax Credit (Rs.)
			(1)	(2)	(3)	(4)	(5)
1	Goods used for civil structures	Sec.2(11)					
2	Goods utilised for self use	Sec.19(7)(a)					
3	Purchase of automobiles and spare parts other than dealer in Automobiles	Sec.19(7)(b)					
4	Purchase of Airconditioners other than dealer in Airconditioners	Sec.19(7)(c)					
5	Goods given as gift,free sample	Sec.19(8)					
6	Goods lost on theft,loss etc.,	Sec.19(9)(i)					
7	Inputs destroyed in fire or lost	Sec.19(9)(ii)					
8	Inputs damaged in transit or destroyed before manufacture	Sec.19(9)(iii)					
9	Unavailed credit on Capital goods (time barred)	Sec. 19(3)(b)					
10	Consignment Sales without 'F' form	Sec. 19(4)(i) & (ii)					
11	Stock transfer without 'F' form	Sec. 19(4)(i) & (ii)					
12	Purchases for production of Exempted goods (Finished)	Sec 19(5)(a)					
13	Interstate sale without 'C' form	Sec. 19(5)(c)					
14	Purchase return	Sec. 14(i)					
15	ITC availed for Finished goods subsequently exempt	Sec. 19(12)					
16	Others (specify)						
Total							

**ANNEXURE IV
EXPORT**

S.No	Description of Goods	Commodity Code	Value (Rs.)	Details of Bill of lading / Air / Road / Railway Bill No. & date
(1)	(2)	(3)	(4)	(5)

Note:- Details of Input Tax Paid need not be filled ,if furnished in Annexure I,unless there is change in eligible credit

Place:

Date:

Seal:

Signature:

Name:

Status & relationship to the dealer: