

## FORM 108

(See rule16)

### STATEMENT OF GOODS HELD IN STOCK ON 31<sup>st</sup> March, 2006

Registration Certificate number of the dealer.....

Name of the registered dealer.....

Address.....

Details of closing stock of goods purchased during 1<sup>st</sup> April, 2005 to 31<sup>st</sup> March, 2006 and held as on 31<sup>st</sup> March, 2006 under the Gujarat Sales Tax Act, 1969.

#### PART A

DETAILS	Value of Stock(Rs.)
(A)Total value of goods held in stock as on 31 <sup>st</sup> March,2006	
Less :	
(1) Value of stock of goods, which are not liable to tax, tax-free or exempt from whole of tax under the Gujarat Sales Tax Act,1969.	
(2) Value of stock of goods manufactured by an eligible unit and sold on exemption basis to the dealer who furnishes this statement.	
(3) Value of stock of capital goods as defined in section 2(5)	
(4) Value of stock of taxable goods purchased from any person other than a registered dealer under the Gujarat Sales Tax Act,1969.	
(5) Value of stock of taxable goods purchased from a dealer who was not liable to pay tax under the Gujarat Sales Tax Act,1969.	
(6) Value of stock of goods purchased against Form 17B, Form 18B, Form-18C or Form 19 prescribed under the Gujarat Sales Tax Rules,1970.	
(7)Value of stock of taxable goods purchased or brought from outside the State.	
(8) Value of stock of taxable goods purchased in the course of inter-state trade and commerce.	
(9) Value of stock of taxable goods purchased in the course of import from outside the territories of India or purchased in the course of export against Form H or Form 17BB or Form 18BB.	
(10) Value of stock of goods exempt from tax under Gujarat Value Added Tax Act,2003.	
(11) Value of stock of goods, which are meant for, use in the manufacture of Goods specified in Schedule 1 of the Gujarat Value Added Tax Act,2003.	
(12) Value of stock of taxable goods, which are in the nature of vehicles of any type and its equipment, accessories or spares.	
(13) Property or goods not connected with the business of the dealer.	
(14) Value of stock of taxable goods which are used as fuel in generation of electrical energy meant for captive use or otherwise.	
(15) Value of stock of taxable goods, which are used as fuel in motor vehicles.	
(16) Value of stock of taxable goods in respect of which bill or invoice with regards to purchase is not available.	
(17)Value of stock of goods, which are not intended for the purposes specified	

in clause(a) of sub-section (3) of section 11 of the Gujarat Value Added Tax Act,2003.	
(B) Net value of stock of taxable goods for which tax credit is claimed [ (A) – (1) TO (17) ]	

### PART B

	Rate of Tax	Value of stock	Amount of tax	Amount of tax credit claimed.
Net value of stock of taxable goods as per (B) in Part A :-				
(1) Goods for which the amount of tax was charged separately in the bills or invoices of the selling dealer.				
(2) Goods for which the amount of tax was not charged separately in bills or invoice of the selling dealer.				
(3) Purchase of goods on which purchase tax was paid under section 15A of the Gujarat Sales Tax Act,1969.				
(4) Tax paid under the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001.				
(5) Total amount of tax credit (1)+(2)+(3)+(4)				
(6) Less- 4% for the goods specified under sub-clause (iii) of clause (b) of sub-section 3 of section 11.				
(7) Net Tax Credit = (5) - (6)				

**Note :** A separate sheet is to be attached containing rate wise net value of stock of taxable goods along with the Form.

#### **Details of opening stock of Taxable Goods for the following years.**

Particulars	Details of taxable goods in stock as on			
	31-3-2004		31-3-2005	
	Value of Stock	Tax	Value of Stock	Tax
(1) Goods for which the amount of tax was charged separately in the bills or invoices of the selling dealer.				
(2) Goods for which the amount of tax was not charged separately in the bills or invoices of the selling dealer.		---		---

\* If necessary, please enclose additional sheets which should be duly signed by the registered dealer/authorised person making declaration in the form.

Explanation ;

(1) Value of stock means value of stock of goods as shown in the books of accounts or the aggregate of purchase price whichever is less.

(2) Stock of plant & machinery should not be included in the value of stock.(This will not apply to a dealer who is in the business of sales of plant and machinery).

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### DECLARATION BY THE DEALER

I.....(Designation).....  
declare that the information given above is true and complete.

Date:-.....

Signature.....

Place:-.....

Status.....

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### FOR OFFICE USE

Statement received by .....Dated.....

C.T.O. Code no.....

Signature of the Commercial Tax Officer

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Claim of tax credit verified on .....

Designation.....