

FORM 205
(See sub- rule (2) of rule 20)

ANNUAL RETURN

**(SELF ASSESSMENT UNDER SECTION 33 OF THE GUJARAT VALUE ADDED TAX ACT,
2003)**

For the year 200_____ to 200_____

Original/Revised If revised Date of original return ----- Acknowledgement No.----- Attach a note explaining the revisions
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Description of top 3 commodities dealt in during the tax period.	1	
	2	
	3	

Tax _____ Period:
from _____ to _____

Registration No. _____

Enrolment Certificate No. under the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976.....

Registration Certificate No. under the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976.....

Name of the registered dealer:

Address : ----- Import/Export Code (if
any).....

----- Central Excise Registration
No.....

----- PAN
.....

Electrical Energy Supply Service

No.....

Tax invoice issued in the period from No.....to No.....

Retail invoice issued in the period from No.....to No.....

PART I

Turnover of sales and purchases

Description	Sales Rs.	Purchases Rs.
01 Total turnover.		
02 Adjustment as per item 29 of Annexure I and 32 of Annexure II		
03 Net Turnover		
04 Deduct:		
04.1 Exempted from tax under section 5(1)		
04.2 Exempted from tax under section 5(2)		
04.3 Branch transfer or consignment to and from outside the State.		
(a) of the goods manufactured		
(b) other than (a) above		
04.4 Purchases not qualifying for tax credit as per section 11(8) read with section 11(5)		
04.5 Reduction as per item 37 of Annexure III		
04.6 Charges towards labour, service and other charges referred to in sub-clause (c) of clause (30) of section 2		
Total of (04.1) to (04. 6)		
05 Net Taxable Turnover (03-04)		

PART II

Output Tax

Rate of tax.	Commodity	HSN Code	Turnover excluding tax.	Tax payable.	Total Turnover including tax
1%					

4%					
12.5%					
Other					
06 Total					
C.S.T. (i) Against Form C/D (ii) Other than (i) above.					
Grand total					

PART III
Input Tax

Description					Value of goods (Rupees)
07 Purchase of capital goods from registered dealers					
08 Purchases of taxable goods other than capital goods from registered dealers.					
09 Purchases of taxable goods from a person other than registered dealer.					
Total					
Calculation of input tax					
Rate of tax.	Commodity	HSN Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Tax paid in respect of item 9 or tax paid under the Gujarat Tax on Entry of Specified Goods into Local Areas Act,2001 (Guj. 22 of 2001)
1.	2.	3.	4.	5.	6.
1%					
4%					
12.5%					

Other					
Purchase value on which tax paid under the Gujarat Tax on Entry of Specified Goods into Local Areas Act,2001 (Guj. 22 of 2001)	Rs..				
				Sub-total	
10 Total: (column 5 + column 6)					

PART IV
Tax credit

Description	Admissible Tax Credit (Rupees)
11 Tax credit brought forward from previous tax period	
12 Tax credit as per 10	
13 Total (11 + 12)	
14 Reduction in tax credit	
14.1 Under section 11(3)(b)(i) (other than 14.2 below)	
14.2 Under section 11(3)(b)(ii) (of the goods manufactured)	
14.3 Other reason	
15 TOTAL : [14.1 + 14.2 + 14.3]	
16 Net tax credit admissible (13 – 14)	

PART V
Net tax payable.

Description	Rupees.
17 The amount of tax payable as per 06	

18 LESS:	
18.1 Credit u/s. 59B(9) of the amount of tax deducted at source (enclose Form 703)	
18.2 Adjustment of the amount deposited under section 22	
18.3 Net tax credit as per 16	
Total:	
19 Net tax payable (17 – 18)	
20 Excess Amount of tax credit (18 – 17)	
21 Amount of tax credit adjusted against CST	
22 Amount of tax credit carried forward to the next tax period (20 – 21)	

PART VI

Payment of tax

23 Amount payable	
23.1 Amount of tax payable as per 19	Rs.
23.2 Amount of interest.	Rs.
23.3 Amount of penalty	Rs.
Total	Rs.
24 Amount paid	Rs.
25 Amount outstanding	Rs.
26 Amount paid in excess	Rs.
Chalan No. Rs.....(in words.....)	
Date of payment.	
Bank/treasury in which amount paid.	

Annexure I

(in rupees)

Adjustment in sale as per	Increase	Decrease
27 sub-section (1) of section 8		

27.1	Sub- clause (a) (sale cancelled)		
27.2	Sub- clause (b) (alteration in consideration of sale)		
27.3	Sub- clause (c) (goods returned)		
28 sub-rule (7) of rule 17 (pertains to transactions through commission agent.)			
Total:			
29 Net of sale			

Annexure II

(in rupees)

Adjustment in purchase	Increase	Decrease
30 on account of credit note/debit note		
31 on account of goods on which right to use such goods is transferred as defined under sub-clause (d) of clause (23) of section 2.		
Total:		
32 Net of purchase		

Annexure III

(in rupees)

Reduction	Sales	Purchases
33 Sales/purchases as specified in sub-section (2) of section 5 of the Central Act. (By way of transfer of documents of title)		
34 In the course of export/import out of country.		
35 Sales/purchases as specified in sub-section (3) of section 5 of the Central Act.		
36 In the course of interstate trade and commerce other than branch transfer or consignment .		
37 Total		

PART-VII PAYMENT OF TAX

Month	Amount Paid under Gujarat	Date of payment	Amount paid under Central	Date of Payment	Total payment

	Value Added Tax Act,2003		Sales Tax Act,1956		
April					
May					
June					
July					
August					
September					
October					
November					
December					
January					
February					
March					
Total					

DECLARATION

I _____ (Designation) _____
 Declare that the information given above is true and complete,

Place: _____ Signature _____

Date: _____ Status _____

**FORM 205A APPENDIX TO FORM
 205**

(See sub-rule (2) of rule 20)

Additional information of business

Registration Certificate No. _____

Name: _____

Capacity & Production :

(a) Capacity:	Unit	Quantity	Value (rupees)
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Licensed Capacity:				
Installed Capacity:				
(b) Production:				
Commodity:	HSN Code	Unit	Value	Total Value of Plant & Machinery:
Actual Production:				
No. of persons employed				
Electricity Consumer No.				
Consumption(Annual)		Unit	Amount	
Electricity				
Fuel for Captive Power Plant				
Reason for increase/decrease in Tax compare to previous year.				

Signature & status