

# DVAT/CST New Return - Decodified

-By  
CA VIJAY KUMAR GUPTA

# FORM-1

Ward No. \_\_\_\_

Form 1  
[See Rule 3]  
**The Central Sales Tax (Delhi) Rules 2005**  
**Return of Sales Tax payable for the quarter under the**  
**Central Sales Tax Act, 1956**

**Original/Revised**

If revised –

(i) Date of filing  
original return \_\_\_\_\_

(ii) Acknowledgement  
Receipt No. \_\_\_\_\_

(iii) Date of discovery of  
mistake or error \_\_\_\_\_

Specify the reasons for revision

R1 Tax Period	From	/		/				To	/		/	
	dd		mm		yy			dd		mm		yy

R2.1 TIN												
R2.2 Full Name of Dealer												
R2.3 Address												
R2.4 Mobile No.												

R3 Description of top items you deal in <i>(In order of volume of sales for the tax period or till the aggregate of sale volume reaches at least 80% - 1-highest volume to 5-lowest volume)</i>	Sl. No.	Commodity code	Description of goods	Rate of tax
	1			
	2			
	3			
	4			
	5			

R4 Turnover details																				
R4.1 Gross Turnover																				
R4.2 Local Turnover																				
R4.3 Central Turnover																				

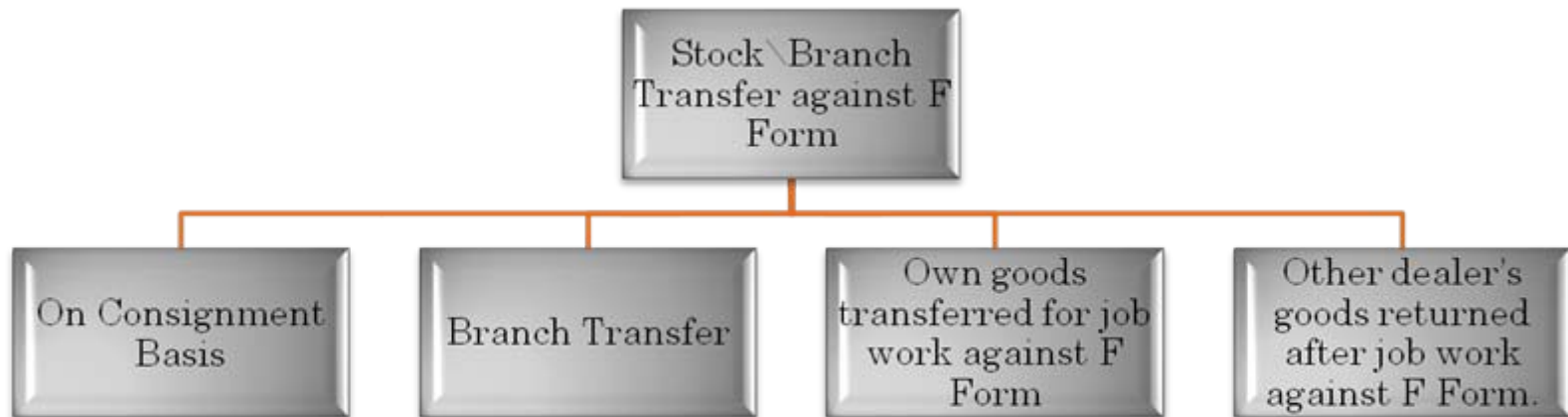
R5 Less: Value of goods returned for sales made during the current tax period																				
R5.1 Net turnover(Central)( R4.3 – R5.0)																				

R6 Deductions Claimed	Tax Rate (DVAT)	Turnover (Rs.)																		
<b>R6.1</b> Export outside India																				
R6.1(1) Export [Sec.5(1)]																				
R6.1(2) High Sea Sales																				
R6.1(3) Sale against H Forms [Sec. 5(3) ( Inter-State)]																				
R6.1(4) Sub-Total [R6.1(1)+R6.1(2)+ R6.1(3)]																				
<b>R6.2</b> Stock/Branch Transfer against F Forms [Sec.6(a)]																				
R6.2(1) On consignment basis	}																			
R6.2(2) Branch Transfer																				
R6.2(3) Own goods transferred for Job Work against F Form																				
R6.2(4) Other dealers'goods returned after Job work against F-Form																				
R6.2(3) Sub-Total [R6.2(1)+R6.2(2)+R6.2(3)+R6.2(4)]																				
<b>R6.3</b> Sales against C+E-I/ E-II Forms [Sec.6(2)]																				
<b>R6.4</b> Sales to diplomatic missions & U.N. etc. [Sec.6(3)]																				
<b>R.6.5</b> Sale of Exempted Goods (specified in Schedule 1 of DVAT ACT)																				

NEW

# FORM-1

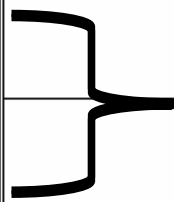
- Tax Rate-
- Stock/Branch transfer against F Form-



R6.6 Sales covered under proviso to [Sec.9(1)] Read with Sec.8(4)]																			
R6.7 Sales of Goods Outside Delhi (Sec.4)																			
R6.8 Sale to S.E.Z. against Form I [Sec.8(6) to 8(8)]																			
R6.9 Cost of Freight, deliveries, freight or installation, separately charged and cash discount allowed according to ordinary trade practices.																			
R6.10 Job work, labour & Services charges for works contracts not amounting to sales but included in the Central Turnover																			
R6.11 Total deductions claimed [R6.1(4) to R6.10]																			
R6.12 <b>Balance Total Taxable turnover of Inter State Sales (R5.1-R6.11)</b>																			



NEW



CHANGE IN PRESENTATION

R7 Calculation of Tax for the Quarter	Rate of Tax	Turnover								Tax Payable							
R7.1 Turnover of Goods sold against C-Form( excluding sale of capital assets) [Goods specified in Schedule III of DVAT Act ( i.e.@ 5%)]	2%																
R7.2 Turnover of Goods sold against C-Form [ goods not specified in any of the Schedules of DVAT Act ( i.e.@ 12.5%)]	2%																
R7.3 Turnover of Goods sold against C-Form [Fourth Schedule of DVAT ACT ( i.e.@ 20%)]	2%																
R7.4 Turnover of Goods (specified in Schedule II of DVAT Act )	1%																
R7.5 Turnover of Goods sold without C-Form [Goods specified in Schedule III of DVAT Act ]	5%																
R7.6 Turnover of Goods sold without C-Form [ goods not specified in any of the Schedules of DVAT Act]	12.5%																



NEW BIFURCATION



R7.7 Turnover of Goods sold without C-Form [Fourth Schedule of DVAT Act	20%																				
R7.8 Total (R7.1 to R7.7)																					
R7.9 Less: Amount of tax on value of sold goods return under CST Act, for the previous tax periods but not older than six months																					
R7.10 Balance Tax Payable (R7.8-R7.9)																					
R7.11 Balance carried forward from previous tax period																					
R7.12 Adjustment of Excess Tax Credit under DVAT towards CST liability (refer item R9.1 of Form DVAT-16)																					
R7.13 Net Tax [R7.10 – (R7.11 + R7.12 )]																					
R 7.14 Interest , if payable																					
R.7.15 Penalty, if payable																					
<b>R7.16 Balance Payable</b>	<b>(R.7.13+R7.14 +R7.15)</b>																				
R7.17 Less : Amount deposited by the dealer (attach proof of payment with Form DVAT-56)																					
S.No.	Date of deposit	Challan No.	Name of Bank and Branch	Amount																	
<b>R8 Net Balance*</b>	<b>(R7.16- R7.17)</b>																				

CHANGE IN PRESENTATION

NEW

\* The net balance should not be positive as the amount due has to be deposited before filing the return.

# FORM-1

- Challan No.- Now along with other details of payment made by assessee , we are also required to give the Challan number.



**IF THE NET BALANCE ON LINE R 8 IS NEGATIVE, PROVIDE DETAILS IN THIS BOX**

<b>R9</b> Balance brought forward from <b>line R8</b> (positive balance of R8)																				
<b>R9.1</b> Adjusted against liability under Local Act																				
<b>R9.2</b> Balance carried forward to next tax period																				

R10 Year-wise details of pending forms/ declarations.	Year (quarter wise for the last four years completed and upto the current quarter)	Sale against		Amount of Total Sale	Amount of Forms/Declarations received	Amount of Forms/Declarations Pending	Tax rate wise break up of missing forms		Amount paid on account of missing forms	
							Tax Rate (DVA T)	Amount	Tax	Interest
		'C' Form (Excluding sale in transit against E1/E2)								
		'F' Form								
		'H' Form								
		'I' Form								
		C + E1/E2	C Form							
			E1/E2 Form							





## INSTRUCTIONS FOR FILLING OF FORM 1

1. Please complete all the applicable fields in the Form 1 and leave other fields blank.
2. Copies of 'C' Portion of the Challan shall be attached to the Return Verification Form DVAT-56, wherever applicable, without which the Return would be treated as incomplete.
3. All figures should be rounded off to the nearest rupee.
4. The value of goods returned for sales made during the current tax period should be shown in R5 and the amount of tax on value of sold goods returned under CST Act, for the previous tax periods, but not older than six months, should be reflected in R7.9.
5. Sale against H Forms under section 5(3) under the Central Sales Tax Act should be reported in R6.1(3). The sales made against H Form by a Delhi dealer to the Exporter in Delhi should be reported in Form DVAT-16."

By order and in the name of the Lt. Governor  
of the National Capital Territory of Delhi,



# DVAT 16

“

Department of Trade & Taxes  
Government of NCT of Delhi

Refund Claimed?
<input type="checkbox"/> Yes
<input type="checkbox"/> No

## Form DVAT 16

[See Rule 28 and 29]

### Delhi Value Added Tax Return

#### Original/Revised

If revised –

- (i) Date of filing  
original return \_\_\_\_\_
- (ii) Acknowledgement  
Receipt No. \_\_\_\_\_
- (iii) Date of discovery of  
mistake or error \_\_\_\_\_

Specify the reasons for revision

R1 Tax Period	From			/			/				T o			/			/		
		Dd	mm	yy	dd	mm	yy												

R2.1 TIN																				
R2.2 Full Name of Dealer																				
R2.3 Address of Principal Place of Business																				
R2.4 Mobile No.																				



<b>R3</b> Description of top items you deal in <i>(In order of volume of sales for the tax period or till the aggregate of sale volume reaches at least 80% - 1-highest volume to 5-lowest volume)</i>	Sl. No.	Commodity Code	Description of Goods	Tax Rate	Tax contribution
	1				
	2				
	3				
	4				
	5				

<b>R4</b> Turnover details													
R4.1 Gross Turnover													
R4.2 Central Turnover													
R4.3 Local Turnover													

NEW

<b>R5</b> Computation of output tax	Turnover (Rs.)												Output tax (Rs.)													
R5.1 Goods taxable at 1%																										
R5.2 Goods taxable at 5%																										
R5.3 Goods taxable at 12.5%																										
R5.4 Goods taxable at 20%																										
R5.5 Works contract taxable at 5%																										
R5.6 Works contract taxable at 12.5%																										
R5.7 Exempted Sales (Tax Free)																										
R5.8 Charges towards labour, services and other like charges																										
R5.9 Charges towards cost of land, if any, in civil works contracts																										
R5.10 Sale of Diesel & Petrol as have suffered tax in the hands of various Oil Marketing																										
R5.11 Sales within Delhi against Form 'H'																										
R5.12 Output Tax before adjustments																										
Sub Total																										

NEW

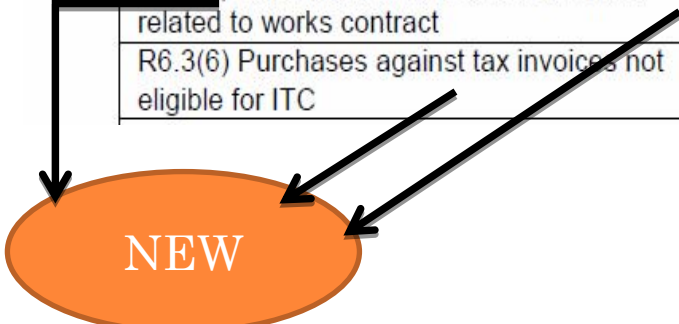
# DVAT-16

- Tax Contribution - It means Output Tax
- Sales within Delhi against Form H ( Amar products India case)



R5.13 Adjustments to output tax (Complete Annexure and enter <b>Total A2</b> here)																				
	R5.14 Total Output Tax (R5.12 + R5.13)																			

R6 Turnover of Purchases in Delhi (excluding tax) & tax credits	Purchases (Rs.)										Tax Credits (Rs.)									
<b>R6.1</b> Capital goods																				
<b>R6.2 Other goods</b>																				
<b>R6.2(1)</b> Goods taxable at 1%																				
<b>R6.2(2)</b> Goods taxable at 5%																				
<b>R6.2(3)</b> Goods taxable at 12.5%																				
<b>R6.2(4)</b> Goods taxable at 20%																				
<b>R6.2(5)</b> Works contract taxable at 5%																				
<b>R6.2(6)</b> Works contract taxable at 12.5%																				
<b>R6.3 Local purchases not eligible for credit of Input Tax</b>																				
R6.3(1) Purchase from Unregistered dealers																				
R6.3(2) Purchases from Composition dealers																				
R6.3(3) Purchase of Non creditable goods (Schedule-VII)																				
R6.3(4) Purchase of Tax Free Goods (Exempted)																				
R6.3(5) Purchases of labour and services related to works contract																				
R6.3(6) Purchases against tax invoices not eligible for ITC																				



# DVAT-16

- Purchase from Composition Dealers
- Purchase of Labour & Services related to Work Contract-  
refer rule 3 of Dvat rules 2005
- Purchase against Tax Invoice not eligible for ITC-  
DEPB for self consumption, consumable goods even agst tax  
invoice to be mentioned here



R6.3(7) Purchase of goods against retail invoices																																									
R6.3(8) Purchase of Diesel & Petrol taxable in the hands of various Oil Marketing Companies in Delhi																																									
R6.3(9) Purchases from Delhi dealers against Form 'H'																																									
R6.3(10) Purchase of Capital Goods (Used for manufacturing of non-creditable goods)																																									
	<b>R6.4</b>	Tax credit before adjustments											Sub Total																												
<b>R6.5</b>	Adjustments to tax credits (Complete Annexure and enter <b>Total A4</b> here)																																								
																			<b>R6.6</b>	Total Tax Credits (R6.4 + R6.5)																					

Total A4 from Annexure



<b>R7.1</b> Net Tax				(R5.14) – (R6.6)													
<b>R7.2</b> Interest @ 15% if payable				(B)													
<b>R7.3</b> Penalty, if payable				(C)													
<b>R7.4</b> Tax deducted at source (attach TDS certificates (downloaded from website) with Form DVAT 56)																	
<b>Sl. No.</b>	<b>Form DVAT-43 ID No.</b>	<b>Date</b>	<b>Amount</b>														
<b>R7.5</b> Tax credit carried forward from previous tax period																	
<b>R7.6</b> Adjustment of excess balance under CST towards DVAT liability																	
<b>R7.7</b> Balance payable [(R7.1+R7.2+R7.3) – (R7.4+R7.5 +R7.6)]																	
<b>R7.8</b> Amount deposited by the dealer (attach proof of payment with Form DVAT-56)																	
<b>S.No.</b>	<b>Date of deposit</b>	<b>Challan No.</b>	<b>Name of Bank and Branch</b>	<b>Amount (Rs.)</b>													
<b>R8 Net Balance*</b>				<b>(R7.7-R7.8)</b>													

\* The net balance should not be positive as the amount due has to be deposited before filing the return.





# DVAT-16

- Purchase of goods against Retail Invoices-
- Purchase from Delhi dealers against Form H-
- Purchase of Capital Goods used in Manufacturing of Non-Creditable goods- purchases of capital assets like AC, Cars , furniture etc mentioned in Sch VII to be reported here



**IF THE NET BALANCE ON LINE R8 IS NEGATIVE, PROVIDE DETAILS IN THIS BOX**

<b>R9</b> Balance brought forward from <b>line R8</b> (Positive value of R 8)																				
<b>R9.1</b> Adjusted against liability under Central Sales Tax																				
<b>R9.2</b> Refund Claimed																				
<b>R9.3</b> Balance carried forward to next tax period																				

**IF REFUND IS CLAIMED, PROVIDE DETAILS IN THIS BOX (Also fill Annexure-2E)**

<b>R10</b> Details of Bank Account																				
<b>R10.1</b> Account No.																				
<b>R10.2</b> Account type (Saving/Current etc.)																				
<b>R10.3</b> MICR No.																				
<b>R10.4</b>																				
<b>(a)</b> Name of Bank																				
<b>(b)</b> Branch Name																				

<b>R11</b> Inter-state trade and exports/ imports	<b>Inter-state Sales/Exports</b>										<b>Inter-state Purchases / Imports</b>									
R11.1 Against C Forms (Other than Capital Goods)																				
R11.2 Against C+E1/E2 Forms																				
R11.3 Inward/outward Stock Transfer ( Branch) against F Forms																				
R11.4 Inward/outward Stock Transfer (Consignment) against F Forms																				
R11.5 Own goods received/transferred after job work against F Forms																				
R11.6 Other dealers goods received/returned after job work against F Forms																				
R11.7 Against H Forms (other than Delhi dealers)																				
R11.8 Against I Forms																				
R11.9 Against J Forms																				
R11.10 Exports to / Imports from outside India																				
R11.11 Sale of Exempted Goods (Schedule I)																				
R11.12 High Sea Sales/Purchases																				
R11.13 Sale/Purchases without Forms																				
R11.14 Capital goods purchased against C Form																				
<b>R11.15 Total</b>																				

**NEW**

## DVAT-16

- Own goods received/transferred after job work against F Forms-
- Other dealer goods received/returned after job work against F Form-



**R12 Verification**

I/We \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.

Signature of Authorised Signatory \_\_\_\_\_

Full Name (first name, middle, surname) \_\_\_\_\_

Designation/Status \_\_\_\_\_

Place																																			
-------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Date		
	Day	

Month	

Year			

**Instructions** for filling Return Form:

1. Please complete all the applicable fields in the Form.
2. The fields, which are not applicable, may be left blank.
3. Return should be filed electronically, on the departmental website, within the stipulated period as prescribed under rule 28 of the DVAT Rules.
4. Transmit (i) quarter wise and invoice wise Purchase and Sales data maintained in Form DVAT-30 & 31 OR (ii) quarter wise and dealer wise summary of purchase and sales in Annexure-2A & 2B appended to this Form. Purchase/Sale made from un-registered dealers may be entered in one row for a quarter. However, sale detail of goods sold to Embassies/Organizations specified in Sixth Schedule should be reported invoice wise in case opted for Form DVAT-30 & 31 or Embassies/Organizations wise, if opted for Annexure 2A & 2B, as the case may be.
5. In case of refund, the information in Annexure -2E appended to this Form should be furnished electronically, on departmental website, at the time of filing online return.
6. All dealers to file tax rate wise details of closing stock in hand as on 31<sup>st</sup> March, with the second quarter return of the following year, in Annexure 1D
7. Transmit the information relating to issue of debit/credit note in Annexure 2C & 2D.



# ANNEXURE- 1

## Annexure -1

(To be furnished with the return where adjustments in Output Tax or Tax Credits are made)



### A1 Adjustments to Output Tax

Nature of Adjustment	Rate of tax (1,5,12.5, 20 ) %	Increase in Turnover/ amount involved	Decrease in Turnover/ amount involved	Increase in Output Tax (A)	Decrease in Output Tax (B)
A1.1 Sale cancelled [Section 8(1) (a)]					
A1.2 Nature of sale changed [Section 8(1) (b)]					
A1.3 Change in agreed consideration [Section 8(1) (c)]					
A1.4 Goods sold returned [Section 8(1)(d)]					
A1.5 Bad debts written off [Section 8(1) (e) and Rule 7A]					
A1.6 Bad debts recovered [Rule 7A(3)]					
A1.7 Tax payable on goods held on date of cancellation of registration (Section 23)					
A1.8 Other adjustments , if any (specify)					
<b>Total</b>					
<b>A2 Total net increase / (decrease) in Output Tax (A-B)</b>					



### A3 Adjustments to Tax Credits

Nature of Adjustment	Rate of tax (1,5,12.5, 20 ) %	Increase in Turnover/ amount involved	Decrease in Turnover/ Amount involved	Increase in Tax Credit (C)	Decrease in Tax Credit (D)
A3.1 Reduction in Input Tax Credit due to sale of goods at price lower than the purchase price [Section 10(5)]					
A3.2 Receipt of debit notes from the seller [Section 10(1)]					
A3.3 Receipt of credit notes from seller [Section 10(1)]					
A3.4 Goods purchased returned or rejected [Section 10(1)]					
A3.5 Change in use of goods, for purposes other than for which credit is allowed [Section 10(2)(a)]					
A3.6 Change in use of goods for purposes for which credit is allowed [Section 10(2)(b)]					
A3.7 Tax credit disallowed in respect of stock transfer out of Delhi [Section 10(3)]					
A3.8 Tax credit for Transitional stock held on 1 <sup>st</sup> April 2005 (Section 14)					
A3.9 Tax credit for purchase of Second-hand goods (Section 15)					
A3.10 Tax credit for goods held on the date of withdrawal from Composition Scheme [Section 16]					
A3.11 Tax credit for trading stock and raw materials held at the time of registration (Section 20)					
A3.12 Tax credit disallowed for goods lost or destroyed (Rule 7)					
A3.13 Tax credit adjustment on sale or stock transfer of capital goods [Section 9(9)(a)]					
A3.14 Second or Third installment of balance tax credit on capital goods. [Section 9(9)(a)]					
A3.15 Second, Third or Fourth installment of balance tax credit on					



# ANNEXURE-1

- Here, figure of adjustment to output tax/tax credits including their tax rates and increase/decrease in turnover has to be mentioned like:-

Ex. Total sales- 1,00,000  
 Sale Returned- 20,000  
 Rate of tax- 12.5%

Nature of Adjustment	Rate of tax (1,5,12.5, 20 ) %	Increase in Turnover/ amount involved	Decrease in Turnover/ amount involved	Increase in Output Tax (A)	Decrease in Output Tax (B)
A1.4 Goods sold returned [Section 8(1)(d)]	12.5%		20,000		2 5 0 0
A2 Total net increase / (decrease) in Output Tax (A-B)					2 5 0 0

Now ,this figure is transferred to R5.13 of DVAT-16



# ANNEXURE-1

- Ex. A good was purchased at an amount of Rs. 10,000 and was sold at Rs. 8,000 . Then the amount of Rs. 2,000 will be adjusted as follows:-

<b>A3 Adjustments to Tax Credits</b>					
Nature of Adjustment	Rate of tax (1,5,12.5, 20 ) %	Increase in Turnover/ amount involved	Decrease in Turnover/ Amount involved	Increase in Tax Credit (C)	Decrease in Tax Credit (D)
A3.1 Reduction in Input Tax Credit due to sale of goods at price lower than the purchase price [Section 10(5)]	12.5%		2 0 0 0		2 5 0
<b>A4 Total net increase / (decrease) in Tax Credits</b>		<b>(C-D)</b>			2 5 0







# ANNEXURE- 1A

- In case of work contracts tax shall be payable at the time of :
  - ✓ Incorporation of Goods when contract is between Builders and Contractors.
  - ✓ Receipt of Consideration when contract is between Intended Purchaser and Builder.



✓ <b>Ex.</b> Total Turnover	-	Rs. 33,00,000
1. Between Land Owner and Builder	-	Rs. 18,00,000
<b>LAW-</b> At the time of incorporation of goods (Rule 3(1) (B) of DVAT Rules, 2005		
Labor ( % wise, as per Rule 3(2) Point no. 5 of Table i.e.25%)	-	Rs.4,50,000
2. Between Intended Purchaser and Builder	-	Rs.15,00,000
<b>LAW-</b> At the time of Receipt of Consideration (Rule 3(5) (ii) of DVAT Rules, 2005 )		
Labor (on actual basis)	-	Rs.6,00,000
Payment made to Sub-Contractor	-	Rs.3,00,000
1. To Registered Sub- Contractor (TDS -2,00,000*4/100= Rs.8,000)	-	Rs.2,00,000
2. To Un- registered Sub- Contractor (TDS -1,00,000*6/100= Rs.6,000)	-	Rs.1,00,000



## Annexure IA

### Additional details to be filled by works contract dealers

W.1	Value of works contract billed during the tax period.	18,00,00 0
W.2	Value of works contract payments received during the tax period.	15,00,00 0
W.3	Gross Turnover (without claiming any deduction)	33,00,00 0
W.4	Details of Deductions:	
W.4(1)	Amount of Labour & services claimed as per rule 3	6,00,000
	(i) Amount On actual basis	
	(ii) Amount On %age basis	4,50,000
W.4(2)	Whether any amount of sale or purchase in the course of Inter State Trade deducted from turnover? If Yes, specify the amount.	No
W.4(3)	Whether any amount of sub-contractors payments deducted from GTO? If Yes, specify the amount.	3,00,000
W.4(4)	TDS deducted from sub-contractor	14,000
W.4(5)	Any other deductions	No



**Annexure 1B** →

**NEW**

**Additional details from right to use dealers**

Total value of assets as per last year's audited balance sheet	Details of assets purchased locally during last four years against which ITC claimed in the current tax period			Total value of assets purchase d/transferred against C or F Form during the current tax period	Details of Turnover				Remarks (if any)
	Description of Asset (please specify)*	Value	ITC claimed		Taxable turn over under DVAT	Rate of tax	Tax able turn over under Central Act	Rate of tax	
1	2	3	4	5	6	7	8	9	10

\* Car, Buses, Helicopter, Generators, Motors, Air Conditioners, Coolers, Hospital Equipment, Earthmoving Equipment, Tents, ATMs, Computers, Manufacturing Machines, Public Addressing System, Projectors, Others (Please Specify)



NEW

Annexure 1C

Additional Information relating to sale against Form -H to Delhi dealers

As on date, total tax liability on account of non-submission of 'H' Form(s) for penultimate exports made to exporter(s) in Delhi, pertaining to previous tax periods, as per details below:

Quarter	Sale Amount	Applicable Rate of Tax	Tax Amount


Detail of 'H' Forms pertaining to previous tax period to be filed along with DVAT-56:

Quarter	Sale Amount	Applicable Rate of Tax	Tax Amount



## IN REPLACEMENT OF STOCK 1

### Annexure 1 D

Tax rate wise details of Stock in hand as on 31<sup>st</sup> March \_\_\_\_\_ (Year)  
(to be filled with 2nd quarter return)

Rate	Amount
0%	
1%	
5%	
12.5%	
20%	
<b>Total</b>	



## Annexure – 2A

(See instruction 6)

### SUMMARY OF PURCHASE / INWARD BRANCH TRANSFER REGISTER

(Quarter wise)

(To be filed along with return)

TIN:

Name of the

Dealer:

Purchase for the Tax Period: From \_\_\_\_\_ to \_\_\_\_\_

### Summary of Purchase (As per DVAT-30)

(All amounts in Rupees)

Sr. No.	Quarter & Year	Seller's TIN	Seller's Name	Rate of Tax under DVAT Act (for all columns)
1	2	3	4	5

Inter-State Purchase/Stock Transfer/Import not eligible for credit of input tax									
Import from Outside India	High Sea Purchase	Capital Goods purchased against C-Forms	Goods (Other than capital goods) purchased against C-Forms	Purchase against H-Form (other than Delhi dealers)	Purchases without Forms	Inward Stock Transfer (Branch) against F-Form	Inward Stock Transfer (Consignment) against F-Form	Own goods received back after job work against F-Form	Other dealers goods received for job work against F-Form
6	7	8	9	10	11	12	13	14	15





## ANNEXURE- 2A

- Purchase against H Form (other than Delhi dealers)-
- Own goods received back after job work against F Form-
- Other dealer goods received for job work against F Form-



### Local Purchases not eligible for credit of input tax

Purchase From Unregistered dealer	Purchases from Composition Dealer	Purchase of Non-creditable goods (Schedule-VII)	Purchase of Tax free goods	Purchase of labour & services related to Works Contract	Purchase against tax invoices not eligible for ITC *	Purchase of Goods against retail invoices	Purchase of Petrol & Diesel from Oil Marketing Companies in Delhi	Purchase from Delhi dealers against Form-H	Purchase of Capital Goods (Used for manufacturing of non-creditable goods)
16	17	18	19	20	21	22	23	24	25

**NEW BIFURCATION**

### Local Purchases eligible to credit of input tax

Capital Goods		Others (Goods)		Others (Works Contract)	
Purchase Amount (excluding VAT)	Input Tax Paid	Purchase Amount (excluding VAT)	Input Tax Paid	Purchase Amount (excluding VAT)	Input Tax Paid
26	27	28	29	30	31

**NEW**

Note: - Data in respect of unregistered dealers may be consolidated tax rate wise for each Quarter.

\* will include purchase of DEPB (for self-consumption), consumables goods & raw material used for manufacturing of tax free goods in Column No.21.

Signature of Dealer /  
Authorized Signatory



## ANNEXURE- 2A

- Purchase of Labour & Services related to Work contract-
- Purchase against Tax Invoices not eligible for ITC-
- Purchase of goods against Retail Invoices-
- Purchase of Capital Goods used in Manufacturing of Non-Creditable goods-



# ANNEXURE-2A

Annexure2A [Compatibility Mode] - Microsoft Excel

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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
C01	Year & (Month or Quarter) (YYYYMM or YYYYQQ) (C02)	Seller's TIN (C03)	Seller's Name (C04)	Import from Outside India (C05)	High Seas Purchase (C06)	Own Goods Received Back after job work against F-Form (C07)	Purchase from Unregistered Dealer/Composition Dealer/Non-Creditable Goods/Against Retail Invoices/Tax free Goods/Labour & Services related to work contract/Tax invoices not eligible for ITC/Delhi dealers against Form-H/Capital Goods(Used for manufacturing of non-creditable goods) (C08)	Other Dealer Received for job work against F-Form (C09)	Inter State Purchase-Capital Goods (C10)	Inter State Purchase -C Form (C11)	Inter State Purchase -H Form (C12)	Inter State Purchase- Nonc (C13)	Branch Transfer (C14)	Consign ment Transfer (C15)	Local Purchase eligible-Capital Goods-Rate of Tax (C16)	Local Purchase eligible-Capital Goods-Purchase Amoun (C17)	Local Purchase eligible-Capital Goods-Input Tax Paid (C18)	Local Purchase eligible-Capital Goods-Total Purchase (C19)	Type of Purchase (C20)	Local Purchase eligible-Others-Rate of Tax (C21)	Local Purchase eligible-Others-Purchase Amoun t (C22)	Local Purchase eligible-Others-Input Tax Paid (C23)	Local Purchase eligible-Others-Total Purchase includin (C24)	Rate of Tax on the item under Delhi Value Added Tax Act,2004(C25)	
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## Annexure – 2B

(See instruction 6)

### SUMMARY OF SALE / OUTWARD BRANCH TRANSFER REGISTER

(Quarter wise)

(To be filed along with return)

TIN:

Name of the Dealer:

Address:

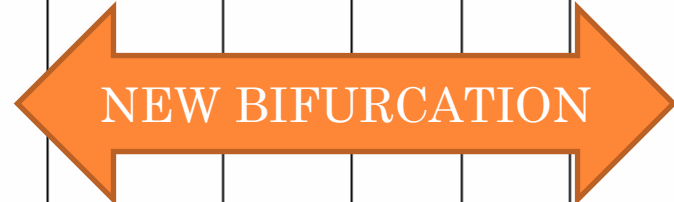
Sale for the Tax Period: From \_\_\_ to \_\_\_\_\_

### Summary of Sales (As per DVAT-31)

(All amounts in Rupees)

Sr No.	Quarter & Year	Buyer's TIN / Embassy/Organisation Regn. No.	Buyer/Embassy/Organisation Name	Tax Rate (DVAT) (for all columns)
1	2	3	4	5

Turnover of Inter-State Sale/Stock Transfer / Export (Deductions)												
Export	High Sea Sale	Own goods transferred for Job Work against F- Form	Other dealers' goods returned after Job work against F- Form	Stock transfer (Branch ) against F- Form	Stock transfer (Consignme nt) against F- Form	Sale against H-Form	Sale again st I- Form	Sale again st J- Form	Sale against C+E- I/E-II	Sale of Exe mpted Goo ds [Sch. I]	Sale s cover ed unde r provi so to [Sec. 9(1)] Read with Sec. 8(4)	Sale s of Good s Outsi de Delhi (Sec. 4)
6	7	8	9	10	11	12	13	14	15	16	17	18



# ANNEXURE- 2B

- Own goods received/transferred after job work against F Forms-
- Other dealer goods returned after job work against F Form-
- Sale of Exempted Goods-
- Sales under Proviso to (Sec 9(1) read with Sec 8(4))-
- Sales of goods Outside Delhi (Sec 4)-



Turnover of Inter-State Sale (Taxable)					Turnover of Local Sale							
Rate of Tax (CST)	Sale against C-Form excluding sale of capital assets	Capital Goods sold against C-Forms	Sale without forms	Tax (CST)	Turnover (Goods) (excluding VAT)	Turnover (WC) (excluding VAT)	Output Tax	Charges towards labour, services and other like charges, in civil works contracts	Charges towards cost of land, if any, in civil works contracts	Sale against H-Form to Delhi dealers	Sale of Petrol/Diesel suffered tax on full sale price at OMC level	
19	20	21	22	23	24	25	26	27	28	29	30	

Note:- Data in respect of unregistered dealers may be consolidated tax rate wise for each Quarter. Data of Embassies/Organisations listed in Sixth Schedule shall be provided entity wise.

NEW BIFURCATION

Signature of Dealer /  
Authorized Signatory

NEW

# ANNEXURE- 2B

- Charges towards Labour, Services and Others like charges in Civil Work Contracts –
- Charges towards cost of Land, if any, in Civil Work Contracts-





# ANNEXURE-2B

Annexure2B [Compatibility Mode] - Microsoft Excel

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
C01	Year & (Month or Quarter) (YYYYMM or YYYYQQ) (C02)	Buyer's TIN (C03)	Buyer's Name (C04)	Inter-State Branch Transfer (C05)	Inter-State Consignment Transfer (C06)	Export Out of India (C07)	High Sea Sales (C08)	ISS- Goods Type/ISS- Transaction Type (C09)	ISS- Form Type (C10)	ISS- Rate of Tax (C11)	ISS- Sales Price (Excluding CST) (C12)	ISS- Central Sales Tax (C13)	ISS- Total (C14)	Local Sale- Type of Sale (C15)	Local Sale- Rate of Tax (C16)	Local Sale- Sales Price (Excluding VAT) (C17)	Local Sale- Output Tax (C18)	Local Sale- Total (including VAT) (C19)	Rate of Tax on the Item under Delhi Value Added Tax Act,2004	Sale of Diesel & Petrol as have suffered Tax in hands of Various Oil Marketing Companies in Delhi	Charges towards labour, services and other like charges in civil works	Charges towards cost of land, if any, in services civil works contracts	Sales Against H-form to Delhi dealer (C24)		
1	0	0	0	T	0.00	0.00	0.00	0.00	T	T	0.00	0.00	0.00	T	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
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**Annexure 2C**

[See Rule 42]

**DETAILS OF DEBIT/CREDIT NOTES RELATED TO LOCAL PURCHASE  
(INCLUDING GOODS RETURNED / CANCELLED etc.)**

(To be filed along with return)

Tax Period : ----- To -----

TIN -

Name -

Sr No.	Seller's TIN	Seller's Name	Receipt of Credit Notes (Decrease)		Receipt of Debit Notes (Increase)	
			Turnover	Tax (ITC)	Turnover	Tax (ITC)
1	2	3	4	5	6	7
Total						

Note – Seller-wise Credit / Debit notes (bulk /invoice wise) details are to be filled. The date of issue of Credit/Debit notes must fall in the quarter under report.



# ANNEXURE-2C

- Annexure 2C is meant only for Tax Invoices.
- Details of only Local purchases can be specified in this Annexure.
- Details of both goods returned and cancelled have to be entered in this Annexure.
- Columns like:-
  - a) Debit/Credit Voucher Number &
  - b) Relevant columns of Annexure attached with DVAT-16 Formhave been deleted.



## Annexure 2D

[See Rule 42]

### DETAILS OF DEBIT/CREDIT NOTES RELATED TO LOCAL SALE

(INCLUDING GOODS RETURNED / CANCELLED etc.)

(To be filed along with return)

Tax Period : ----- To -----

TIN -

Name -

Sr No.	Buyer's TIN	Buyer's Name	Issue of Credit Notes (Decrease)		Issue of Debit Notes (Increase)	
			Turnover	Tax	Turnover	Tax
1	2	3	4	5	6	7
Total						

Note – 1. Buyer-wise Credit / Debit notes (bulk /invoice wise) details are to be filled. The date of issue of Credit/Debit notes must fall in the quarter under report.

2. Word 'Un-regd.' may be mentioned for Un-registered dealers / Customers in Col. 2.



## ANNEXURE-2D

- Details of only Local Sales can be specified in this Annexure.
- Details of both goods returned and cancelled have to be entered in this Annexure.
- Columns like:-
  - a) Debit/Credit Voucher Number &
  - b) Relevant columns of Annexure attached with DVAT-16 have been deleted.



# ANNEXURE-2C & 2D

Annexure2C2D [Compatibility Mode] - Microsoft Excel

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	C01	Year & Quarter (YYYYQQ) (C02)	TIN (C03)	Seller's/Buyer's Name(C04)	Type(Debit Note /Credit Note (C05)	Turnover Amount (C06)	Tax Amount (C07)	Form Type (Annexure 2C/2D) (C08)							
2	0	0	0	T	T	0.00	0.00	T							
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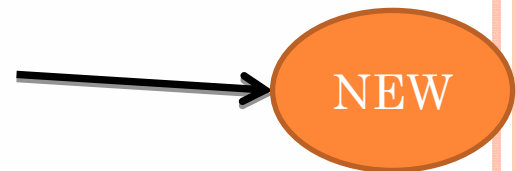
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**Annexure – 2E**  
**(TO BE FILLED, IN CASE OF REFUND CLAIM)**



SI. No.	CLAIMANTS INPUT							
1.	a) Details of demand/ outstanding dues pending against the dealer under the DVAT Act and/or CST Act.	Period				Outstanding Amount		
						DST Act	DVA T Act	CST Act
		1. 2. 3.						
	b) Please furnish details of objections/ appeal filed, if any	Objection No./Appeal No. (whichever is applicable)	Outstanding demand	Period to which demand pertains	Whether stay granted	DVAT Appellate Tribunal	High Court	Supreme Court
2.	(a) Date of Enforcement Survey, if any							
	(b) Any notice in DVAT-37 issued for audit, special audit during the tax period.	dd/mm/yyyy						



3.	a) Whether all requisite statutory forms filed.	Yes <input type="checkbox"/> <input type="checkbox"/> No <input type="checkbox"/> <input type="checkbox"/>
	b) Are you willing to wait for refund till all statutory Forms are	Yes <input type="checkbox"/> <input type="checkbox"/> No <input type="checkbox"/> <input type="checkbox"/>

	received?	
	c) Are you willing to surrender proportionate refund against statutory form yet to be received?	Yes <input type="checkbox"/> <input type="checkbox"/> No <input type="checkbox"/> <input type="checkbox"/>





## ANNEXURE- 2E

- It is to be filled only in case of refund.
- It is mandatory to be filled in the last quarter of the year i.e. we can't carry forward the refund beyond the financial year.
- The details of Pending Forms which were earlier required in Annexure-2E is now required to be filled in Form 1.



“ Department of Trade and Taxes  
Government of NCT of Delhi

**Form DVAT 17**

*[See Rule 28]*

**Composition Tax Return Form under the Delhi Value Added Tax  
Act, 2004**

<b>R1 Tax Period</b>	<b>From</b>			/			/		<b>To</b>			/			
		dd			mm				dd					mm	yy
<b>R2.1 TIN</b>															
<b>R2.2 Full Name of Dealer</b>															
<b>R2.3 Address</b>															
<b>R2.4 Mobile No.</b>															

**N  
E  
W**

**PART A – For Composition Dealers other than Works Contractors**

**PART B – For Works Contractors u/s 16(12)**



## PART A – For Composition Dealers other than Works Contractors

R3 Description of top categories of goods dealt in (In order of volume of turnover for the tax period 1-highest volume to 3-lowest volume)	Sl. No.	Description of Goods	Commodity Code
	1		
	2		
	3		

R4 Gross turnover													
-------------------	--	--	--	--	--	--	--	--	--	--	--	--	--

R5 Computation of composition/output tax	Turnover (Rs.)					Composition/output tax (Rs.)							
R5.1 Composition at 0.1%													
R5.2 Composition at 1%													
R5.3 composition / output Tax													
	Sub Total (R5.1+ R5.2)												

R5.4 Balance carried forward from previous tax period													
R5.5 Net Tax [R5.3 – R5.4]													
R5.6 Interest, if payable													
R5.7 Penalty, if payable													
R5.8 Balance Payable (R5.5 + R5.6 + R5.7)													
R5.9 Less : Amount deposited by the dealer (attach proof of payment with Form DVAT-56)													
S. No.	Date of deposit	Challan No.	Name of Bank and Branch	Amount									
R6 Net Balance*	(R 5.8- R 5.9)												

\* The net balance should not be positive as the amount due has to be deposited before filing the return.

<b>IF THE NET BALANCE ON LINE R6 IS NEGATIVE, PROVIDE DETAILS IN THIS BOX</b>													
R7 Balance brought forward from line R6 (Positive Value of R6)													
R7.1 Refund Claimed													
R7.2 Balance carried forward to next tax period													

NEW



**IF REFUND IS CLAIMED, PROVIDE DETAILS IN THIS BOX**

<b>R8 Details of Bank Account</b>																				
<b>R8.1 Account No.</b>																				
<b>R8.2 Account type (Saving/Current etc.)</b>																				
<b>R8.3 MICR No.</b>																				
<b>R8.4</b>																				
(a) Name of Bank																				
(b) Branch Name																				
<b>R 9 Turnover of purchases in Delhi</b>																				
	<b>(Rs.)</b>																			
<b>R 9.1 Goods purchased from Composition Dealers @ 0.1%</b>																				
<b>R 9.2 Goods purchased from Composition Dealers @ 1%</b>																				
<b>R 9.3 Goods taxable @ 1%</b>																				
<b>R 9.4 Goods taxable @ 5%</b>																				
<b>R 9.5 Goods taxable @ 12.5%</b>																				
<b>R 9.6 Goods taxable @ 20%</b>																				
<b>R 9.7 Exempted purchases</b>																				
<b>R 9.8 Purchases from un-registered dealers</b>																				

**R 10 Verification**  
 I/We \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.

Signature of Authorised Signatory \_\_\_\_\_

Full Name (first name, middle, surname) \_\_\_\_\_

Designation/Status \_\_\_\_\_

Place																				
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Date								
	Day	Month	Year					



## PART B – For Works Contractors u/s 16(12)

R1 Tax Period	From			/			/		<b>T</b>			/			/		
		dd			mm				o	dd				mm			yy

R2.1 TIN																	
R2.2 Full Name of Dealer																	
R2.3 Address																	
R2.4 Mobile No.																	

R3 Description of top categories of works contract you deal in having different composition rates or till the	Sl. No.	Description of Composition Scheme	Composition Tax Rate
---	---------	-----------------------------------	----------------------

<i>aggregate of sale volume reaches at least 80% (In order of volume of turnover for the tax period 1-highest volume to 3-lowest volume)</i>	1		
	2		
	3		

R4 Gross turnover																	
-------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

R5 Computation of composition /output tax	Turnover (Rs.)												Composition/output tax (Rs.)				
R5.1 Composition at 1%																	
R5.2 Composition at 2 %																	
R5.3 Composition at 2.5 %																	
R5.4 Composition at 3 %																	
R5.5 Composition at 6 %																	
R5.6 Goods Taxable at 5% (sale of scrap/capital assets etc).																	
R5.7 Goods Taxable at 12.5% (sale of scrap/capital assets etc).																	
R5.8 composition / output Tax Sub Total (R5.1 to R5.7)																	



<b>R5.9</b> Amount of tax computed on the turnover mentioned in CC-01, at the lesser of the composition rates opted by the contractor or the sub-contractor.																							
<b>R5.10</b> Balance carried forward from previous tax period																							
<b>R5.11</b> Less : Tax deducted at source (attach TDS certificates (downloaded from website) with Form DVAT 56)																							
Sl. No.	Form DVAT-43 ID No.	Date	Amount																				
<b>R5.12 Net Tax</b> [R5.8 – (R5.9 + R5.10+R5.11)]																							
<b>R5.13</b> Interest, if payable																							
<b>R5.14</b> Penalty, if payable																							
<b>R5.15</b> Balance Payable (R5.12 + R5.13 + R5.14)																							
<b>R5.16</b> Less : Amount deposited by the dealer (attach proof of payment with Form DVAT-56)																							
S.No	Date of deposit	Challan No.	Name of Bank and Branch	Amount																			
<b>R6 Net Balance*</b> (R5.15- R5.16)																							



\* The net balance should not be positive as the amount due has to be deposited before filing the return.

IF THE NET BALANCE ON LINE R6 IS NEGATIVE, PROVIDE DETAILS IN THIS BOX																						
<b>R7</b> Balance brought forward from line R6 (Positive Value of R6)																						
<b>R7.1</b> Refund Claimed																						
<b>R7.2</b> Balance carried forward to next tax period																						



**IF REFUND IS CLAIMED, PROVIDE DETAILS IN THIS BOX**

<b>R8 Details of Bank Account</b>	
<b>R8.1 Account No.</b>	

<b>R8.2 Account type (Saving/Current etc.)</b>	
<b>R8.3 MICR No.</b>	
<b>R8.4</b>	
(a) Name of Bank	
(b) Branch Name	

<b>R9 Turnover of purchases in Delhi</b>	<b>(Rs.)</b>
<b>R9.1 Goods taxable at 1%</b>	
<b>R9.2 Goods taxable at 5%</b>	
<b>R9.3 Goods taxable at 12.5%</b>	
<b>R9.4 Goods taxable at 20%</b>	
<b>R9.5 Works contract taxable at 5%</b>	
<b>R9.6 Works contract taxable at 12.5%</b>	
<b>R9.7 Exempted purchases</b>	
<b>R9.8 Purchases from un-registered dealers</b>	

<b>R10 Inter-state purchases/Stock Transfer</b>	<b>(Rs.)</b>
<b>R10.1 Against 'C' forms</b>	
<b>R10.2 Inward stock transfer against 'F' forms</b>	
<b>R10.3 Imports from outside India</b>	
<b>R10.4 others(not supported by forms)</b>	

**R11 Verification**  
 I/We \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.

Signature of Authorised Signatory \_\_\_\_\_

Full Name (*first name, middle, surname*) \_\_\_\_\_

Designation/Status \_\_\_\_\_

Place	
-------	--

Date			
Day	Month	Year	

# INSTRUCTIONS FOR ONLINE RETURN FILLING

- Please complete all the application fields in the Form.
- The fields, which are not applicable, may be left blank.
- Return should be filed electronically, on the departmental website, within the stipulated period, as prescribed under Rule 28 of DVAT Rules.
- Transmit (i) Quarter wise and Invoice wise Purchase and Sales data maintained in Form DVAT-30 & 31 or (ii) Quarter wise and Dealer wise summary of purchase and sales in Annexure-2A & 2B append to this form. Purchase/Sale made from an un-registered dealer may be entered in one row for a quarter.
- In case of refund , the information in Annexure E append to this form should be furnished electronically, on departmental website, at the time of filling online return.





**Annexure – 2A  
(See instruction 4)**

**SUMMARY OF PURCHASE / INWARD BRANCH TRANSFER  
REGISTER  
(Quarter wise)  
(To be filed along with return)**

TIN: \_\_\_\_\_ Name of the Dealer: \_\_\_\_\_  
Address: \_\_\_\_\_ Purchase for the tax period: From \_\_\_\_ to \_\_\_\_

**Summary of Purchase (As per DVAT-30)  
(All amounts in Rupees)**

S.No.	Quarter & Year	Seller's TIN	Seller's Name	Rate of Tax under DVAT Act and applicable rate of composition if works executed through sub-contractor.		
1	2	3	4	5		
<b>Turnover of Purchases in Delhi</b>						
Purchases against tax invoice/retail invoice		Exempted goods	Purchases from Unregistered Dealer	Works executed by contract sub-contractor	Sub contractor s under composition scheme (CC 01)	Total Purchases including Tax
6		7	8	9(a)	9(b)	10
<b>Inter State Purchases/Stock Transfer</b>						
Purchases against 'C' Form	Inward Stock Transfer against 'F' Form	Import from Outside India	Others (not supported by forms)	Total (including tax)		
11	12	13	14	15		

**Note:-** Data in respect of unregistered dealers may be consolidated tax rate wise for each quarter.

Signature of Dealer /  
Authorized Signatory



**Annexure – 2B**  
**(See instruction 4)**  
**SUMMARY OF SALE REGISTER**  
**(Quarter wise)**  
 (To be filed along with return)

TIN:  
 Address:

Name of the Dealer:  
 Sale for the tax period: From \_\_\_\_ to \_\_\_\_

**Summary of Sales (As per DVAT-31)**

(All amounts in Rupees)

Details of Composition Transaction / Works Contract Executed									
S. No.	Quarter & Year	Buyer's TIN	Buyer's Name	Category of Contract (if applicable)	Rate of Composition	Turnover	Composition Tax	Form DVAT 43 ID No.	Date
1	2	3	4	5	6	7	8	9	10

Local Sale of Scrap/Capital Goods etc.(See sl. no.9 of modalities of composition scheme)		
Sale Price (Excluding VAT)	Rate of Tax	Output Tax
11	12	13

Signature of Dealer/  
 Authorised Signatory



## FORM DVAT – 48

[see Rule 59]

### Form of Quarterly Return by the Contractee for the quarter ending \_\_\_\_\_

1. Name of Contractee

2. Full Address

Building Name/  
Number \_\_\_\_\_  
Area/ Road \_\_\_\_\_  
Locality/ Market \_\_\_\_\_  
Pin Code \_\_\_\_\_  
Telephone No. \_\_\_\_\_

NEW

3. Tax Deduction Account Number \_\_\_\_\_

4. Details of payments made to Contractors and of tax deducted at source (as per Table below)

Table

Sl. No.	Name & Address of Contractor	Regn. No./TIN of contractor	Amount credited / paid	Date on which amount credited or paid	Amount of tax deducted	Date on which tax deducted	TDS Certificate No. & date	Challan no. and date on which TDS was paid to the credit of the Government Treasury	Name and address of the Bank	In case of book adjustment, mention the bill no. and PAO No.
1	2	3	4	5	6	7	8	9	10	11

5. List of all contracts awarded and executed during the quarter: It has been pointed out

Name & Address of Contractor	Contractor's TIN	Value of contract awarded to the contractor	Cumulative Value of contract executed by the contractor up to the quarter	Single project sub divided into two separate contracts i.e. for supply and labour to one contractor		Site address(es) where the work is being executed	Start date of contract	End date of contract	Value of goods supplied free of cost by the contractee which is deductible from the bill of the contractor	
				Supply contract	Amount of Labour contract					
				Amount	Tax rate					
1	2	3	4	5	6	7	8	9	10	11

NEW

## 6. Verification

I/We \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of the person responsible for  
Deducting at Source

Name

Designation/Status

Place :

Date :

Note: Use separate sheets wherever necessary.

Enclosed: Copy of the challan for payment of tax deducted and TDS certificates "

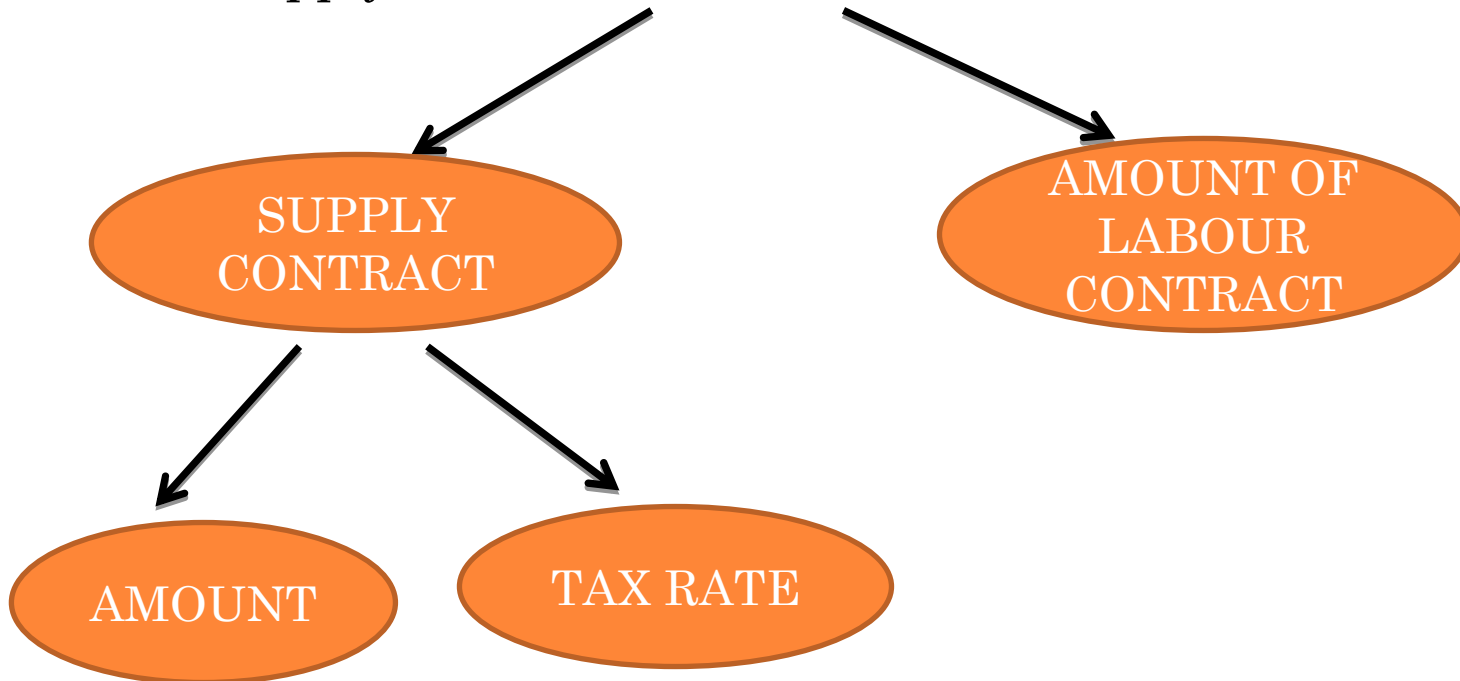


# DVAT-48

- In case of book adjustment , please mention the Bill No. and PAO No.-
- Name & Address of Contractor-
- Contractor's TIN-
- Value of Contract awarded to Contractor-
- Cumulative Value of Contract executed by thr contractor up to the quarter-



- Single project sub-divided into two separate contracts i.e. for Supply and Labour to one Contractor-



- Site Addresses where Work is being executed-
- Start date of contract-
- End Date of Contract-
- Value of goods supplied free of cost by the Contractee which is deductible from the bill of the Contractor-



# ISSUES - 1

Sales against H Form in Delhi to be shown separately –

- In R5.11 in Form 16.
- In column 24 in Annexure-2A.





## ISSUES - 2

- Whether Custom Duty form part of Import Purchase?
- Yes, Refer Question No.14 of FAQ on T-2.



## ISSUES - 3

- How to fill 2C/2d?
- It should be filled Invoice- wise and Debit/Credit notes wise.

