

# THE MEGHALAYA VALUE ADDED TAX RULES, 2005

## FORM – 5

(See Rule – 11)

### VAT RETURN

#### QUARTERLY RETURN FOR VALUE ADDED TAX

Please read notes before completing this form

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02. Period covered by this Return

From	DD	MM	YY	To	DD	MM	YY

03. Name and style of the business: \_\_\_\_\_

Address of the principal post of business: \_\_\_\_\_

\_\_\_\_\_

Fax No. \_\_\_\_\_ Phone No. \_\_\_\_\_

#### PURCHASES IN THE QUARTER (INPUT)

#### Value excluding VAT (A)

#### VAT Claimed (B)

4	Exempt or non-creditable Purchases	Rs.	
5	4% Rate Purchases	Rs.	Rs.
6	12.5% Rate Purchases	Rs.	Rs.
7	1% Rate Purchases	Rs.	Rs.
8	(a) .....% Rate Purchases (Schedule V)	Rs.	
9	(b) .....% Rate Purchases (Schedule V)	Rs.	
10	Total Amount of input tax [5(B)+6(B)+7(B)]		Rs.

**SALES IN THE QUARTER**  
**(OUTPUT)**

**Value Excluding VAT**  
**(A)**

**VAT Due**  
**(B)**

11	Exempt Sales	Rs.	
12	Zero Rate Sales – International Exports	Rs.	
13	Zero Rate Sales – Others (CST Sales)	Rs.	
14	Tax Due on Purchase of goods (if any)	Rs.	Rs.
15	4% Rate Sales	Rs.	Rs.
16	12.5% Rate Sales	Rs.	Rs.
17	1% Rate Sales	Rs.	Rs.
18	(a) ..... % Rate Sales (Schedule V)	Rs.	
	(b) .....% Rate Sales (Schedule V)	Rs.	
19	Total amount of output tax [14(B)+15(B)+ 16(B) + 17(B)]		Rs.

**TAX CALCULATIONS**

20	<b>Output Tax</b>	Rs.	
21	Add / Less: Adjustment to output tax, if any:-		
	(a) Sale Cancelled	Rs.	
	(b) Return of sold goods	Rs.	
	(c) Other adjustments :-		
		Rs.	
		Rs.	
		Rs.	
	Total Adjustment	± Rs.	
22	Total Output Tax [(20) ± (21)]		Rs.
23	<b>Input Tax Credit</b> on purchases	Rs.	
24	Add / Less: Adjustment to input tax, if any (as specified below)		
	(+) Input tax credit for transitional stock / Input tax credit carried forward from previous tax period.	Rs.	
	(+) Input tax credit on capital goods	Rs.	
	(+) Increase in input tax credit due to debit note	Rs.	
	(+) other adjustments if any (specify)	Rs.	
	Total Tax Credit	Rs.	
	(-) Decrease in input tax credit due to credit note	Rs.	
	(-) Tax credit reversed / disallowed for the use of goods for purpose other than for which credit is allowed	Rs.	
	(-) Other adjustments, if any (specify)	Rs.	
25	<b>Total Net Input Tax Credit</b>		Rs.
26	Tax payable [(22) – (25)]		Rs.
27	Interest, penalty or other dues		Rs.

28	<b>Total Dues</b>		Rs.
29	Less: Tax deducted at source		Rs.
30	Balance / excess paid		Rs.
31	Tax paid		Rs.
32	Balance due		Rs.
33	Adjusted against Central Sales Tax liability		Rs.
34	Refund claimed / balance carried forward to next period		Rs.

**DECLARATION**

I, ..... do solemnly declare that to the best of my knowledge and believe the information furnished in the above statement is true and complete and that it relates to the period from ..... to .....

(Signature)

.....

Status whether

Proprietor / Karta / Partner /

Director / Manager / Chief

Executive / Authorised Signatory.

(Tick whichever is applicable)