

# FORM VAT 115

(See Rule 34(4))

## ANNUAL STATEMENT

| General Information:   |  |  |                                      |  |      |
|--|--|--|--------------------------------------|--|------|
| 1.1) LVO/VSO CODE : _____  |  | 1.2) Year :  |                                      | 1.3) Type of statement : Original/ Revised |      |
| 1.5) TIN No. : _____   |  | 1.4) Date of filing of statement:                                      |                                      |  |      |
| 1.6) Full Name of the dealer : _____                                     |  |  |                                      |  |      |
| 1.7) Address of the dealer : _____                                       |  |  |                                      |  |      |
| PARTICULARS OF TURNOVERS   |  |  |                                      |  |      |
| 2) Total Turnover (local)  |  | 3) Total Turnover (Interstate/Exports/Import/Consignment)              |                                      |  |      |
| 2.1) Sales return, discounts, labour charges etc. as per Rule 3(2)       |  | 3.1) Sales return, discounts, labour charges etc. as per Rule 3(2)     |                                      |  |      |
| 2.2) Consignment Sales/CA Sales  |  | 3.2) Stock Transfers / Consignment Sales                               |                                      |  |      |
| 2.3) Tax Collected (VAT)   |  | 3.3) Exempted Sales  |                                      |  |      |
| 2.4) Exempted Sales  |  | 3.4) Direct Exports  |                                      |  |      |
| 2.5) Others  |  | 3.5) Deemed Exports (Against H Form)                                   |                                      |  |      |
| 2.6) Taxable Turnover (local) (Box 2 less (Total of Box 2.1 to Box 2.5)) |  | 3.6) Sales in Transit (E-I and E-II)                                   |                                      |  |      |
|  |  | 3.7) Sales in the course of import (High Sea Sales)                    |                                      |  |      |
|  |  | 3.8) CST Collected   |                                      |  |      |
|  |  | 3.9) Taxable (Interstate) (Box no.3 less (Total of Box no.3.1 to 3.8)) |                                      |  |      |
| 4. Net Tax Payable   |  |  |                                      |  |      |
|  |  | 4.1) Output Tax Payable (Refer Box no.8.3)                             |                                      |  |      |
|  |  | 4.2) Input tax credit (Refer Box No.11)                                |                                      |  |      |
|  |  | 4.3) Net Tax Payable (Box No.4.1 - Box No 4.2]                         |                                      |  |      |
|  |  | 4.4) Tax deducted at source (Certificate Enclosed)                     |                                      |  |      |
|  |  | 4.5) Balance Tax Payable (Box No. 4.3 – Box No. 4.4)                   |                                      |  |      |
| 4.6) Refund Yes / No   |  | Rs.  | 4.7) Credit carried forward Yes / No |  | Rs.  |
| 4.8) Net Tax refund as per Incentive Notification                        |  | Rs.  |                                      |  |      |
| Tax payment details  |  |  |                                      |  |      |
| 5. Details   |  | Amount   | Cash/DD/Chq/Challan No:              | Bank                                       | Date |
| 5.1) Tax Payable as per Box No.4.5                                       |  |  |                                      |  |      |
| 5.2) Interest  |  |  |                                      |  |      |
| 5.3) Others  |  |  |                                      |  |      |
| 5.4) Total of Box No.5.1, Box No.5.2 and Box No.5.3                      |  |  |                                      |  |      |

| FOR CTD/BANKS USE ONLY        |  |
|-------------------------------|--|
|                               | Date of receipt of return _____<br>Recd. Rs. _____<br>In Words _____<br>Challan No. _____ Date _____ |
| Signature and Seal of LVO/VSO |  |

|   |  |  |   |
|---|--|--|---|
| 6 | Details of Local Sales/ URD Purchases and Output Tax/Purchase Tax Payable*   |  |   |
|   | 6.1 Taxable turnover of sales at rate of 1% tax  |  | 6.7 Output tax Payable (relating to Box No.6.1)                     |
|   | 6.2 Taxable turnover of sales at rate of 4% tax  |  | 6.8 Output tax Payable (relating to Box No.6.2)                     |
|   | 6.3 Taxable turnover of sales at standard rate of tax of 12.5%   |  | 6.9 Output tax Payable (relating to Box No.6.3)                     |
|   | 6.4 Taxable turnover of URD purchases (specify rate of tax)  |  | 6.10 Purchase tax Payable (relating to Box No.6.4)                  |
|   | 6.5 Others, if any (please specify)  |  | 6.11 Output tax Payable (relating to Box No.6.5)                    |
|   | <b>6.6 Total (Box No.6.1 to 6.5)</b>   |  | <b>6.12 Total Output Tax Payable (Box No 6.7 to 6.11)</b>           |
| 7 | Details of Interstate Sales and CST Payable*   |  |   |
|   | 7.1 Taxable turnover of inter-State sales at 1%  |  | 7.7 Output tax Payable (relating to Box No.7.1)                     |
|   | 7.2 Taxable turnover of inter-State sales against C or D Forms at 4% tax   |  | 7.8 Output tax Payable (relating to Box No.7.2)                     |
|   | 7.3 Taxable turnover of inter-State sales without C or D Forms at 12.5%.   |  | 7.9 Output tax Payable (relating to Box No.7.3)                     |
|   | 7.4 Taxable turnover of inter-State sales without C or D Forms at 10%.   |  | 7.10 Output tax Payable (relating to Box No.7.4)                    |
|   | 7.5 Others, if any (please specify)  |  | 7.11 Output tax Payable (relating to Box No.7.5)                    |
|   | <b>7.6 Total (Total of Box Number 7.1 to 7.5)</b>  |  | <b>7.12 Total output tax Payable (Total of Box Nos.7.7 to 7.11)</b> |
| 8 | <b>8.1 Total Out Put Tax (Total of Box No. 6.12 and Box No. 7.12)</b><br><br><b>Less: 8.2 Output Tax deferred to Industries as per Incentive Notifications</b><br><b>8.3 Net Output Tax Payable (Box No. 8.1 Less Box No. 8.2)</b> |  |   |

**\* NOTE: The output turnover pertaining to Box No.6 and Box No.7 shall be furnished commodity wise.**

|   |                                      |  |   |
|---|--------------------------------------|--|---|
| 9 | Details of Purchases and Input Tax   |  |   |
|   | 9.1 Net value of purchases at 1% tax |  | 9.11 Input tax (relating to Box No.9.1) |
|   | 9.2 Net value of purchases at 4      |  | 9.12 Input tax (relating to             |

|            |  |                            |   |  |
|------------|--|----------------------------|---|--|
|            | % tax  |                            | Box No.9.2)   |  |
|            | 9.3 Net value of purchases at standard rate of tax at 12.5 %   |                            | 9.13 Input tax (relating to Box No.9.3)               |  |
|            | 9.4 Value of URD purchases to the extent used or sold (specify rate of tax)  |                            | 9.14 Input Tax (relating to Box No.9.4)               |  |
|            | 9.5 Others, if any (please specify)  |                            | 9.15 Input tax (relating to Box No.9.5)               |  |
|            | 9.6 Value of VAT exempted goods  |                            |   |  |
|            | 9.7 Purchases from Composition dealer  |                            |   |  |
|            | 9.8 Value of goods imported and / or purchased in the course of inter- State trade including EI and EII purchase   |                            |   |  |
|            | 9.9 Value of goods received by stock transfer / consignment transfer   |                            |   |  |
|            | 9.10 Total value of purchases (Total of Box Nos. 9.1 to 9.9)   |                            | 9.16 Total input tax (Total of Box Nos. 9.11 to 9.15) |  |
|            |  |                            |   |  |
| <b>10.</b> | <b>Ineligible Input Tax Credit</b>   |                            |   |  |
|            | 10.1. Non-deductible input tax being restricted u/s 11 of VAT Act  |                            |   |  |
|            | 10.2. Non-deductible input tax – Pre-registration Purchases u/s 13 of VAT Act  |                            |   |  |
|            | 10.3. Non-deductible input tax-under special rebating scheme u/s 14 read with Section 11 of VAT Act  |                            |   |  |
|            | 10.4. Non-deductible input tax – under partial rebating scheme u/s 17 of VAT Act   |                            |   |  |
|            | 10.5. Others, Please Specify   |                            |   |  |
|            | <b>10.6. total Ineligible Input Tax Credit (Total of Box No. 10.1 to Box No. 10.5)</b>   |                            |   |  |
| <b>11</b>  | <b>Eligible Input Tax Credit (Box No. 9.16 – Box No. 10.6)</b>   |                            |   |  |
|            | <b>DECLARATION</b>   |                            |   |  |
|            | I / We Declare that the particulars furnished above are true and complete in all respects.<br>I / We hereby declare that I am / We are aware that there are penalties for making false declarations or incomplete returns. |                            |   |  |
|            | Place :  | Signature :                |   |  |
|            | Date :   | Name and designation/Seal: |   |  |

|            |                                     |
|------------|-------------------------------------|
| <b>12.</b> | <b>ENTRY TAX - ANNUAL STATEMENT</b> |
|------------|-------------------------------------|

|   |   |               |             |
|---|---|---------------|-------------|
|   | (Applicable to dealers' who are liable to tax under the Karnataka Tax on Entry of Goods Act, 1979)  |               |             |
| 12.1  | TOTAL PURCHASES :<br>Value of goods liable for entry tax both Local, Interstate and Imports including freight and inward expenses : _____   |               |             |
| 12.2  | LESS:<br>Purchases within the local Area, Purchases against Form-40<br>Purchase Returns, Re-exports : _____   |               |             |
| 12.3  | Others : _____  |               |             |
| 12.4  | TAXABLE TURNOVER : _____  |               |             |
| <b>CALCULATION OF ENTRY TAX PAYABLE</b>     |   |               |             |
|   | Description of Goods  | Taxable Value | Tax Payable |
| 12.5  | Goods Taxable @ 1%  |               |             |
| 12.6  | Goods Taxable @ 2%  |               |             |
| 12.7  | Goods Taxable @ 5%  |               |             |
| 12.8  | Goods Taxable (others)  |               |             |
| 12.9  | TOTAL   |               |             |
| 12.10                                       | Tax paid particulars:- Rs. _____ Cash/DD/Challan No: _____ Date: _____<br>Bank _____<br>I/We declare that the particulars furnished above are true and complete in all respects.<br>Place : _____ Signature : _____<br>Date : _____ Name and designation/Seal : _____<br>Incomplete forms will be deemed to be invalid and penalties relating to non-filing will apply.<br>Note: If the Return is not applicable then it can be written as "N.A." |               |             |
| <b>SPECIAL ENTRY TAX - ANNUAL STATEMENT</b> |   |               |             |
| 13  | (Applicable to dealers who are liable to tax under the Karnataka Special Tax on Entry of certain Goods Act, 2004)   |               |             |
| 13.1  | TOTAL PURCHASES :<br>Value of goods liable for KSTECG both Interstate and Imports including freight and inward expenses : _____   |               |             |
| 13.2  | LESS:<br>a) Exemption (Please specify) : _____<br>b) Purchase Returns : _____<br>c) Re-exports : _____<br>d) Others : _____   |               |             |
| 13.3  | TAXABLE TURNOVER : _____  |               |             |
|   | Description of the Notified Goods   | Taxable Value | Tax Payable |
| 13.4  | Goods Taxable @4%   |               |             |
| 13.5  | Goods Taxable @ 12.5%   |               |             |
| 13.6  | Goods Taxable (others)  |               |             |
| 13.7  | TOTAL   |               |             |
| 13.8  | Less: CST Paid as per Section 4(2) of KSTECG Act  |               |             |
| 13.9  | Balance Tax Payable   |               |             |

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
| Tax Paid particulars : Rs. _____ Cash / DD / Challan No: _____ Date : _____<br>Bank: _____<br>I/We declare that the particulars furnished above are true and complete in all respects.<br>Place : _____ Signature : _____<br>Date : _____ Name & Designation / Seal : _____<br>Incomplete forms will be deemed to be invalid and penalties relating to non-filing will apply.<br>Note : If the Return is not applicable then it can be written as "N.A." |  |  |  |

### Commodity wise bifurcation of turnover

| <b>14) Local Turnover</b>   |  |                          |          |        |  |                          |          |
|---|--|--------------------------|----------|--------|--|--------------------------|----------|
| Sl. No  | Particulars  | Description of Commodity | Turnover | Sl. No | Particulars  | Description of Commodity | Turnover |
| 14.1  | Taxable turnover of sales at rate of 4% tax (refer Box No.6.2)                           |                          |          | 14.3   | Taxable turnover of sales at rate of 1% tax and Other (refer Box No.61. and 6.5) |                          |          |
|   | (i) 1st Major Commodity  |                          |          |        | (i) 1st Major Commodity  |                          |          |
|   | (ii) 2nd Major Commodity   |                          |          |        | (ii) 2nd Major Commodity   |                          |          |
|   | (iii) Others   |                          |          |        | (iii) Others   |                          |          |
| 14.2  | Taxable turnover of sales at standard rate of tax of 12.5% (refer Box No.6.3)            |                          |          | 14.4   | Exempted Sales, Consignment/Commission Agent Sales (refer box No.2.4)            |                          |          |
|   | (i) 1st Major Commodity  |                          |          |        |  |                          |          |
|   | (ii) 2nd Major Commodity   |                          |          |        | (ii) 2nd Major Commodity   |                          |          |
|   | (iii) Others   |                          |          |        | (iii) Others   |                          |          |
| <b>15) Interstate Sales/Export Sales/Consignment Sales/Stock Transfer</b> |  |                          |          |        |  |                          |          |
| Sl. No  | Particulars  | Description of Commodity | Turnover | Sl. No | Particulars  | Description of Commodity | Turnover |
| 15.1  | Taxable turnover of Inter- State sales against C or D Forms at 4% tax (refer Box No.7.2) |                          |          | 15.5   | Exempted Sales (refer Box No.3.3.  |                          |          |
|   | (i) 1st Major Commodity  |                          |          |        | (i) 1st Major Commodity  |                          |          |
|   | (ii) 2nd Major   |                          |          |        | (ii) 2nd Major   |                          |          |

|      |   |  |  |      |  |  |  |
|------|---|--|--|------|--|--|--|
|      | Commodity   |  |  |      | Commodity  |  |  |
|      | (iii) Others  |  |  |      | (iii) Others (iii) Others  |  |  |
| 15.2 | Taxable turnover of Inter- State sales without C or D Forms at 12.5% .(refer Box No.7.3 |  |  | 15.6 | Direct Exports/ Deemed Exports (refer Box No.3.4. and 3.5)       |  |  |
|      | (i) 1 <sup>st</sup> Major Commodity   |  |  |      | (i) 1 <sup>st</sup> Major Commodity                              |  |  |
|      | (ii) 2 <sup>nd</sup> Major Commodity  |  |  |      | (ii) 2 <sup>nd</sup> Major Commodity                             |  |  |
|      | (iii) Others  |  |  |      | (iii) Others   |  |  |
| 15.3 | Taxable turnover of Inter- State sales without C or D Forms at 10%.(refer Box No.7.4)   |  |  | 15.7 | Sales in Transit (E-I and E-II)(refer Box No.3.6)                |  |  |
|      | (i) 1 <sup>st</sup> Major Commodity   |  |  |      | (i) 1 <sup>st</sup> Major Commodity                              |  |  |
|      | (ii) 2 <sup>nd</sup> Major Commodity  |  |  |      | (ii) 2 <sup>nd</sup> Major Commodity                             |  |  |
|      | (iii) Others  |  |  |      | (iii) Others   |  |  |
| 15.4 | Stock Transfers/Consignment Sales (refer Box No.3.2)                                    |  |  | 15.8 | Sales in the course of import (High Sea Sales)(refer Box No.3.7) |  |  |
|      | (i) 1 <sup>st</sup> Major Commodity   |  |  |      | (i) 1 <sup>st</sup> Major Commodity                              |  |  |
|      | (ii) 2 <sup>nd</sup> Major Commodity  |  |  |      | (ii) 2 <sup>nd</sup> Major Commodity                             |  |  |
|      | (iii) Others  |  |  |      | (iii) Others   |  |  |