



Government of Karnataka
(Department of Commercial Taxes)

FORM VAT 100

(See Rule 38)

1	General Information:	
1.1	LVO CODE :	
1.2	Tax Period (Month/Quarter) :	
1.3	Type of return :	Original / Corrected / Revised / Final
1.4	Date of filing return :	
1.5	TIN No. :	
1.6	Full Name of the dealer :	
1.7	Address of the dealer :	
1.8	Tax invoices issued in the month*:	From: To:

PARTICULARS OF TURNOVERS

Local		Interstate	
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 / C.A. 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 (Box 2.1 to Box 2.5)	3.6)	Sales in Transit (E-1 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	B/f of Previous month		
4.3	Input tax credit	(Refer Box No.11)	
4.4	Tax Payable	[Box No.4.1 – (Box No.4.2 + Box No 4.3)]	
4.5	Tax deducted at source	(Certificate Enclosed)	
4.6	Balance Tax Payable	(Box No. 4.4 – Box No. 4.5)	
4.7	Refund	Yes / No	
4.8	Credit carried forward	Yes / No	
4.9	Net Tax refund as per Incentive Notification		

5.	Tax payment details				
	Details	Amount	Cash/DD/Chq/ Challan No:	Bank	Date
5.1	Tax Payable as per Box No.4.6				
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

<p>Date of Receipt of return :</p> <p>Received Rs.</p> <p>In Words Rs.</p>
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Challan No. :	Date:	
LVO/VSO		Signature and Seal of

*** Note : If the serial numbers of Tax Invoices are of different series then it should be mentioned separately.**

6.	Details of Local Sales / URD Purchases and Output Tax / Purchase Tax Payable
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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)	
6.6	Total (Box No.6.1 to 6.6)		6.12	Total Output Tax Payable (Box No 6.7 to 6.11)	

7.	Details of Interstate Sales and CST Payable
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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		7.8	Output tax Payable (relating to Box No.7.2)	

	C or D Forms at 4% tax				
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)	
7.6	Total (Total of Box Number 7.1 to 7.5)		7.12	Total output tax Payable (Total of Box Nos.7.7 to 7.11)	

8.	Less:	
	8.1) Total Out Put Tax (Total of Box No. 6.14 and Box No. 7.12)	
	8.2) Output Tax deferred to Industries as per Incentive Notifications	
	8.3) Net Output Tax Payable (Box No. 8.1 Less Box No. 8.2)	

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 % tax		9.12	Input tax (relating to Box No.9.2)	
9.3	Net value of purchases at standard rate of tax at 12.5 % tax		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 E1 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	Input tax (relating to Box No.9.11 to 9.5)	

10	Ineligible Input Tax Credit				
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				
10.6.	Total Ineligible Input Tax Credit (Total of Box No. 10.1 to Box No. 10.5)				
11.	Eligible Input Tax Credit (Box No. 9.16 – Box No. 10.6)				

DECLARATION

I / We Declare that the particulars furnished above are true and complete in all respects.

I / We hereby declare that I am / We are aware that there are penalties for making false declarations or incomplete returns.

Place :

Date :

designation / Seal:

Signature :

Name and

12.	ENTRY TAX				
	(Applicable to dealers' who are liable to tax under the KTEG ACT, 1979)				

12.1	TOTAL PURCHASES :	
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	Value of goods liable for entry tax both Local, Interstate and Imports including freight and inward expenses	
	LESS:	
12.2	Purchases within the local Area, Purchases against Form-40 Purchase Returns, Re-exports	
12.3	Others	
12.4	TAXABLE TURNOVER	

CALCULATION OF ENTRY TAX PAYABLE

	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	<p>Tax paid particulars: - Rs. _____ Cash / DD / Challan No: _____</p> <p>Date: _____ Bank: _____</p> <p>I / We declare that the particulars furnished above are true and complete in all respects.</p> <p>Place : _____ Signature : _____</p> <p>Date : _____ Name and designation / Seal : _____</p> <p>Incomplete forms will be deemed to be invalid and penalties relating to non -filing will apply.</p> <p>Note: If the Return is not applicable then it can be written as ``N.A''</p>
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13. SPECIAL ENTRY TAX

(Applicable to dealers who are liable to tax under the Karnataka Special Tax on Entry of certain Goods Act, 2004)

TOTAL PURCHASES :	
13.1	Value of goods liable for KSTECG both Local, Interstate and Imports including freight and inward expenses
	LESS:
13.2	a) Exemption (Please specify) b) Purchase Returns c) Re-exports 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		

13.10	<p>Tax Paid particulars : Rs. _____ Cash / DD / Challan No: _____</p> <p>Date : _____ Bank: _____</p> <p>I / We declare that the particulars furnished above are true and complete in all respects.</p> <p>Place : _____ Signature : _____</p> <p>Date : _____ Name & Designation / Seal : _____</p> <p>Incomplete forms will be deemed to be invalid and penalties relating to non -filing will apply.</p> <p>Note : If the Return is not applicable then it can be written as "N.A."</p>
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ANNEXURE 1**Input-Turnover, (Local) and Tax Paid as per Tax Invoices (Refer Box No. 9 and Purchase Register)****For the month / Quarter**

- This information shall be furnished by a VAT dealer whose turnover for the preceding year is less than 2 crores and / or less than 16 lakhs during the month.
- This information shall be furnished dealer wise (TIN wise) as below or extract of Purchase register (Refer Rule 33(2) of KVAT Rules, 2005)

Sl. No	Name of the Seller	TIN of the Seller	Invoice	Date of	Net Value of the goods	Tax Charged
		(Input Supplier)	Number	Purchase	(Input Turnover)	

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I/We declare that the particulars furnished above are true and complete in all respects.

Place : _____ Signature : _____
Date : _____ Name & Designation / Seal : _____

ANNEXURE- II
Details of statutory forms filed for the quarter ending 30th June, 30th September, 31st December and 31st March *
(A) EXTRACT For Quarter

Nature of statutory Form filed	Turnover for which statutory Forms to be filed for the quarter	Turnover mentioned in the statutory forms filed for the quarter ending	Balance Turnover for which statutory forms are to be filed	Number of statutory forms filed
CST:				
1) C-Form				
2) D-Form				
3) F-Form				
4) H-Form				
5) I - Form				
6) E I -Forms				
7) E II - Forms				
8) C-Forms related to E1/E2 Forms				

I / We declare that the particulars furnished above are true and complete in all respects.

Place: _____ Signature : _____

Date :

Name & de signation / Seal :

(B) DETAILS (Statutory Forms filed along with this annexure) For Quarter:

SL. No	Type of Statutory Forms	Number of Statutory Forms	Net Value	Tax Amount	Total Amount

NOTE: (1) Dealers shall furnish the detailed statement indicating particulars and the numbers of the Statutory forms filed separately if the space provided is not sufficient

(2) The information should be provided for each Tax Period relating to the said quarter.

I / We declare that the particulars furnished above are true and complete in all respects.

Place:

Signature :

Date :

Name & designation / Seal :

Note:

Quarter ending	Last date to file statutory Forms
30th June	30th September
30th September	31st December
31st December	31st March
31st March	30th June