

UPVAT XXVI-A

Department of Commercial Taxes, Government of Uttar Pradesh

[See Rule-45(7) of the UPVAT Rules, 2008 and Section 24 (7) & 26 of the UPVAT Act, 2008]

Annual Tax Return for Traders dealing exclusively in purchase and sale of goods within U.P.

To

Assessing Authority

sector..... District

Sir,

I-----s/o,d/o,w/o------(status)----- of
M/s.....her
eby, submit Annual Tax Return and furnish the particulars of business as follows:

| | | | | | | |
|--------------------|---|---|--|---|---|---|
| 1. Assessment year | 2 | 0 | | - | 2 | 0 |
|--------------------|---|---|--|---|---|---|

| | | | | | | | | | | | | | |
|----------------------------------|---|---|---|---|---|---|-----------|---|---|---|---|---|---|
| 2. Assessment period begins from | d | d | m | m | y | y | Ending on | d | d | m | m | y | y |
|----------------------------------|---|---|---|---|---|---|-----------|---|---|---|---|---|---|

| | | |
|---------------------------------|---|--|
| 3. Name / Address of the dealer | - | |
|---------------------------------|---|--|

| | | | | | | |
|---|--|--|--|--|--|--|
| 4. Taxpayer's Identification Number [TIN] | | | | | | |
|---|--|--|--|--|--|--|

| | | | | | | |
|---|--|--|--|--|--|--|
| 4A. Taxpayer's PAN (Permanent Account Number) | | | | | | |
|---|--|--|--|--|--|--|

| | | |
|----|------------------------|--|
| 5. | Constitution of dealer | |
|----|------------------------|--|

| 6. Details of Bank Accounts | | | |
|-----------------------------|------------------------------|---------------|-------------|
| S.N. | Name & address of the branch | Nature of A/c | Account No. |
| i | | | |
| ii | | | |
| iii | | | |

| | |
|----|--|
| 7. | Profit & Loss account and balance sheet (attach) |
|----|--|

| | |
|----|--|
| 8. | Tally of goods in trading (annexure I) |
|----|--|

| 9(a). Details of purchase | | | | | |
|---------------------------|--|-----------------------|---------------------------|--------------------------|-------------------|
| S.N. | Particular of purchase | Vat goods (in Rs.) | Non vat goods (in Rs.) | Exempt goods (in Rs.) | Total (in Rs.) |
| i- | from registered dealer in UP | | | | |
| ii- | from person other than registered dealer in UP | | | | |
| iii- | any other purchase for any purpose | | | | |

Note :- Reason to be given if the details of purchases given here differ from those given in monthly and quarterly return

| 9(b). Details of sales | | | | | |
|------------------------|--|-----------------------|---------------------------|--------------------------|-------------------|
| S.N. | Particular of sales | Vat goods (in Rs.) | Non vat goods (in Rs.) | Exempt goods (in Rs.) | Total (in Rs.) |
| i- | To registered dealer in UP | | | | |
| ii- | to person other than registered dealer in UP | | | | |
| iii- | any other sale in UP | | | | |

Note :- Reason to be given if the details of sales given here differ from those given in monthly and quarterly return

| 10(a). Computation of tax payable on purchase from person other than registered dealer | | | | |
|--|-------------------|-------------------|-------------|---------------|
| S.N. | Name of commodity | Purchase turnover | rate of tax | amount of tax |
| i- | | | | |
| ii- | | | | |
| iii- | | | | |
| iv- | | | | |
| v- | | | | |
| | Total | | | |

| 10(b). Computation of Taxable sale and tax payable on sale | | | | | |
|--|-------------------|------------------------------------|---------------------------------|-------------|---------------|
| S.N. | Name of commodity | Turnover of sales of Non-vat goods | Turn over of sales of Vat goods | rate of tax | amount of tax |
| i- | | | | | |
| ii- | | | | | |
| iii- | | | | | |
| iv- | | | | | |
| v- | | | | | |
| vi- | | | | | |
| etc. | | | | | |
| | Total | | | | |

| 11- Details of ITC | | |
|--------------------|--|--------|
| S.N. | Particular | Amount |
| i- | ITC brought forward | |
| ii- | ITC earned during assessment year | |
| iii- | total (i + ii) | |
| iv- | ITC adjusted against tax payable in UPVAT for current year | |
| v- | ITC adjusted against dues in UPTT | |
| vi- | ITC adjusted against any other dues | |
| vii- | ITC refunded under section 15 (other than section 41) | |
| viii- | Total (iv+ v + vi + vii) | |
| ix- | ITC in balance (iii-viii) | |
| x- | ITC carried forward for next year | |

| 12- Information regarding search & seizure:- | | | | | | | |
|---|---------------------------------------|---|------------------------|--|----------|-----------------------|---------------------------|
| 1- Detail of search, inspection and seizure in this Year, preceding Year and succeeding Year (If any) which are related to this year. | | | | | | | |
| S.N. | Date of search / inspection / seizure | Name of Authority, who has conducted search & seizure | | | Result | | |
| i | | | | | | | |
| ii | | | | | | | |
| -- | | | | | | | |
| 2- Details of penalty/provisional assessment etc. and result in appeal/writ | | | | | | | |
| S.N. | Date of order | Section in which order is passed | Amount of penalty /tax | Result in Appeals/writ, if pending write appeal/writ no. | | | |
| | | | | 1 st Appeal | Tribunal | Settlement Commission | High Court/ Supreme Court |
| i | | | | | | | |
| ii | | | | | | | |
| -- | | | | | | | |

| 13(a)-Details of deposit along with return of tax period in Treasury/bank | | | | | | |
|---|-----------|---------------|--------|------|------------------|-----------------------|
| S.N. | Month | Amount in Rs. | TC no. | Date | Name of the bank | address of the branch |
| i | April | | | | | |
| ii | May | | | | | |
| iii | June | | | | | |
| iv | July | | | | | |
| v | August | | | | | |
| vi | September | | | | | |

| | | | | | | |
|------|----------|--|--|--|--|--|
| vii | October | | | | | |
| viii | November | | | | | |
| ix | December | | | | | |
| x | January | | | | | |
| xi | February | | | | | |
| xii | March | | | | | |
| | Total | | | | | |

| 13(b) - Detail of adjustments in Form XXXIII-A | | | |
|--|-------------------------|--------|--------------------------|
| S.N. | Month in which adjusted | Amount | Year from which adjusted |
| i- | | | |
| ii- | | | |
| iii- | | | |
| iv- | | | |

| 14- Total tax paid | | | |
|--------------------|--------------------------|-----------------------|-------------|
| serial no. | Deposit in Treasury/bank | Deposit by adjustment | Total (2+3) |
| 1 | 2 | 3 | 4 |
| | | | |

| 15- Computation of net tax payable | | | | |
|------------------------------------|--------------|-------------|-------------------------|---------------|
| Tax payable | ITC adjusted | net payable | Tax deposited /adjusted | Demand/Refund |
| 2 | 3 | 4 | 5 | 6 |
| | | | | |

Annexure:-

- (1) Annexure I to IV
- (2) Compulsory Audit Report under section 21(17) if turnover is more than one crore
- (3) List purchases from registered dealer in the format annexure A attached to form XXIV, if has not submitted along with return of tax period of there is variation in the purchase
- (4) Balance sheet and profit loss account

DECLARATION

I S/o,D/o,W/o/
 Status..... [i.e. proprietor, director, partner etc. as provided in rule-32(6)], do hereby declare and verify that, to the best of my knowledge and belief all the statements and figures given in this return are true and complete and nothing has been willfully omitted or wrongly stated.

Date - _____ Name and Signature of partners/proprietor/karta etc.

Place - _____ Status - _____

Name of the dealer-

Note:- 1- This Return must be signed by a person who is authorized under rule 32 (6) of Uttar Pradesh Value Added Tax Rules, 2008.

- 2- If space provided in any format or table is not sufficient the relevant information may be submitted in same format on separate sheet.

Department of Commercial Taxes, Government of Uttar Pradesh
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Tally of goods in trading

Annexure I

| S. N. | Opening Stock | | Received | | | Sale | Disposal otherwise | Closing stock | |
|-------|--|-------|-------------|-----------|-------|-------|--------------------|---------------|----|
| | | | By Purchase | Otherwise | Total | | | | |
| | Name of the Commodity According to rate of tax | Value | Value | Value | Value | Value | Value | Value | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | Total | | | | | | | | |

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**Computation of ITC in case of taxable goods other non vat goods and capital goods,
purchased within the UP and sold in same form and condition**

Annexure II

| S.N. | Name of the commodity according to rate of tax | purchased from registered dealer against tax invoice | | purchased from person other than registered dealer against purchase invoice | | Total input tax credit |
|------|--|--|---------------------|---|----------------------|------------------------|
| | | value of goods | tax paid or payable | value of goods | tax paid to Treasury | |
| 1 | 2 | 3 | 4 | 5 | 6 | (4+6) 7 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | Total | | | | | |

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Annexure III

Computation of RITC where taxable goods other than non vat goods and capital goods are disposed of otherwise than by way of sale

| S.N. | Name of the goods | Purchase value of goods (exclusive of tax) disposed of otherwise than by way of sale | Value of goods disposed of otherwise than by way of sale | Rate of tax payable under the Act | Amount of admissible ITC | Amount of ITC claimed | Amount of reverse input tax credit(7-6) |
|------|-------------------|--|--|-----------------------------------|--------------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| i | | | | | | | |
| | | | | | | | |
| | | | | | | | |

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Annexure IV

Computation of ITC earned during the assessment year

| S.N. | Particular | ITC |
|------|--|-----|
| 1 | 2 | 3 |
| 1- | Amount of ITC on purchase during the assessment year | |
| 2- | Installments of ITC on the stock held in the opening stock on the date of commencement of the Act | |
| 3- | Installments of ITC on the stock held in the opening stock on the date when the dealer becomes liable to tax after the commencement of the Act | |
| 4- | Installments of ITC on the stock held in the closing stock on the date of end of compounding scheme under section 6 of the Act | |
| 5- | any other ITC | |
| 6- | Total ITC (1+2+3+4+5) | |
| 7- | RITC | |
| 8- | RITC in case of discontinuance of business | |
| 9- | any other RITC | |
| 10- | Total RITC earned(7+8+9) | |
| 11- | ITC earned(6-10) | |
