

**GOVERNMENT OF PUNJAB  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)  
NOTIFICATION**

**The 21 September, 2010**

No.G.S.R. 33/P.A.8/2005/S.70/Amd.( )/2010.- In exercise of the powers conferred by sub-section(1) of section 70 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules, further to amend the Punjab Value Added Tax Rules, 2005, namely :-

**RULES**

1. (1) These rules may be called the Punjab Value Added Tax (\_\_\_\_ Amendment) Rules, 2010.
- (2) They shall come into force on and with effect from the date of their publication in the Official Gazette.
2. In the Punjab Value Added Tax Rules, 2005, for the existing Form VAT-15, VAT-18 and VAT-19, the following shall be substituted, namely:-

**“Form VAT 15**

**Return by a Taxable Person**

[See rule 36]

(Please read the INSTRUCTIONS carefully before filling the form and worksheet)

VRN											For period (dd.mm.yy)	From _____	To _____
-----	--	--	--	--	--	--	--	--	--	--	-----------------------	------------	----------

Name of the person:			
Address of the person:			
	Pin	State:	
	Tel	Fax	
E-mail address:			

1.	SALES DETAILS	Exempted account	Non-Exempted account	Total
		(a)	(b)	(c)
(a)	Gross Sales			

(b)	Less: Zero rated sales			
(c)	Less: Inter state sales; including sales against H forms			
(d)	Less: Tax free sales			
(e)	Less: Sales returned			
(f)	Less: Cash/trade discount			
(g)	Less: (i) Purchase value of goods from exempted goods sold to persons other than taxable persons			
	(ii) Purchase value of goods from exempted unit sold to any person			
(h)	Less: Tax element included in sales			
(i)	Less: Sales to various Managements exempted in State (Schedule-A)			
(j)	Sales of Diesel & Petrol as have suffered tax in PB. In the hands of various Oil Companies			
(k)	Less: Sales made against H form within State			
(l)	Net sales subject to VAT			
(m)	Payment made to contractor			

<b>2.</b>	<b>PURCHASE DETAILS</b>			
(a)	Gross Purchases (including capital goods and stock transfer receipts)			
(b)	Less: imports u/s 5(1) of CST Act, 1956			
(c)	Less: inter-state Purchases including purchases against 'H' form			
(d)	Inter state receipt of goods received from Branches/ principals/stock transfer			
(e)	Less: Tax free Purchases			
(f)	Less: Purchases from persons other than taxable persons			
(g)	Less: Local Purchases against 'H' form			
(h)	Less: Purchases liable to Purchase Tax u/s 19 (1) and 20 in the hands of the person filing the return			
(i)	Less: Purchases not eligible for input tax credit under Section 13(5)			
(j)	Less: Purchase return			
(k)	Purchases of Diesel & Petrol taxable in the hands of various Oil Companies in Pb. [ Explanation 8 of Sec. 2 (zg)]			
(l)	Less: Cash discount /trade discount			
(m)	(i) Net Purchases eligible for input tax credit (non-exempted account) [a- (b+c+d+e+f+g+h+i+j+k+l)] or (ii) Amount of Purchases eligible for Refund in case of Exempted unit only  (iii) Purchases eligible for notional input tax credit.			

<b>3.</b>	<b>VAT OUTPUT TAX LIABILITY</b>	<b>Exempted goods</b>	<b>Non-Exempted goods</b>	<b>Total</b>
(a)	VAT on net taxable sales during the return period			
(b)	Add: Purchase Tax on turnover as per Col. 2(h)			
(c)	Add/Less: Prior period net adjustment of output tax			
(d)	TDS deducted & paid to ETD			
(e)	Add ITC debited on goods sent for job work u/s 13(3)			
(f)	Total Output tax [ (a)+(b)+/-(c) +(d)+(e)]			

<b>4.</b>	<b>INPUT TAX CREDIT</b>	<b>Exempted</b>	<b>Non-</b>	<b>Total</b>
-----------	-------------------------	-----------------	-------------	--------------

		<b>goods (A)</b>	<b>Exempted goods (B)</b>	<b>(C)</b>
(a)	ITC brought forward from previous return period			
(b)	Add: TDS against Tax Deduction Certificate; deducted & deposited in Govt. Treasury by contractee			
(c)	Add: ITC on purchases made during the period as per col 2(m)			
(d)	Add: ITC, debited earlier, on goods received back after job work u/s 13(3)			
(e)	Add/Less: Prior period net adjustment to input tax			
(f)	Add: Entry tax eligible for input tax credit			
(g)	Add: ITC on resale of goods specified in Section 19(1)& 20			
(h)	Total input tax credit available [(a)+(b)+(c)+(d)+/-(e)+(f)+(g)]			
(i)	Less: Apportionment of ITC for manufacturing tax free goods			
(j)	Less: Apportionment of ITC for branch transfer u/s 13(2)			
(k)	Less: Apportionment of ITC u/s 13(4)			
(l)	Less: Retention of ITC on inter state sales of Schedule 'H' goods & products manufactured therefrom			
(m)	Less: reduction of ITC as per condition no. 5 attached to D&E rules 1991			
(n)	Less: Reversal of ITC if no stock of exempted goods			
(o)	Less: Reversal of ITC on Capital goods as per rule 19			
(p)	Less: Reversal of ITC for loss, destroyed and damaged goods (rule 21)			
(q)	Net input tax credit available {(h)-[(i)+(j)+(k)+(l)+(m)+(n)+(o) +(p)]}	(Notional ITC)		

<b>5.</b>	<b>TAX PAYABLE/EXCESS INPUT TAX CREDIT</b>	<b>Exempted goods (A)</b>	<b>Non- Exempted goods (B)</b>	<b>Total (C)</b>
(a)	Total output tax as per 3(f)			
(b)	Less: Monthly tax paid (i) 1st month of the quarter (ii) 2nd month of the quarter			
(c)	Less: ITC			
(d)	Difference (a-b-c) (If difference is positive deposit the amount with return)			
(e)	Net amount payable			
(f)	Excess ITC, if difference in (d) is negative			
(g)	Less: CST liability for the return period			
(h)	Difference (f-g) (If difference is negative then amount to be deposited under CST Act,1956)			
(i)	If (f-g) is positive then (i) Refund applied for (ii) Amount carried forward in the next return			
(j)	(i) 90% VAT payable under '0040' in Challan VAT-2			

	(ii) 10% VAT payable under Punjab Municipal Fund in Challan VAT-2A			
<b>6.</b>	<b>DETAILS OF TAX PAYMENT DURING THE RETURN PERIOD</b>			
Challan/instrument No.	Date(dd.mm.yy)	Bank/Treasury	Branch code	Amount
'0040' (90%)				
Punjab Municipal Fund (10%)				
<b>7.</b>	<b>FOR UNITS AVAILING EXEMPTION OR DEFERMENT</b>			<b>Amount</b>
(a)	Entitlement certificate no. and date			
(b)	Date of expiry of exemption/deferment			
(c)	Admissible amount of refund on tax paid purchases			
(d)	Output liability under (i) PVAT (ii) CST			
(e)	Total Exemption availed (c)+(d)			
(f)	Total amount of exemption/deferment allowed (i) Exemption/deferment available at the beginning of the return period (including under CST Act) (ii) Exemption/deferment availed during the return period (iii) Balance at the end of the return period			

<b>8.</b>	<b>MISCELLANEOUS INFORMATION (WHEREVER APPLICABLE)</b>	<b>Amount</b>
(a)	Value of Branch Transfers/Consignment Transfers made during return	
(b)	Value of Commission Sales made by <i>Kacha Artiya</i> during	
(c)	Amount paid in original return	
(d)	Liability as per revised return	
(e)	Net tax payable/ excess paid	
(f)	Value of Capital Goods purchased from taxable persons	

**Declaration:** I solemnly declare that to the best of my knowledge and belief the information given on this form is true and correct.

NAME AND

STATUS

SIGNATURE

DATED

### WORKSHEET

<b>1. BREAK UP OF TAXABLE SALES AND PURCHASES IN PUNJAB</b>				
Rate	Gross Sales	VAT	Gross Purchases	VAT
At 1%				
At 4%				
At 5%				
At 8.8%				
At 12.5%				
At 20%				
At 22%				
At 27.5%				
Other(specify)				
Total				

Surcharge				
-----------	--	--	--	--

2. PRIOR PERIOD ADJUSTMENTS					
Prior period adjustment of sales	Adjustment in sale	Adjustment in Output tax	Prior period adjustment of purchases	Adjustment in purchase	Adjustment in Input tax
1	2	3	4	5	6
Cancellation of sales			Cancellation of purchase		
Sales Returns			Purchase Returns		
Change in nature of sales			Change in nature of Purchase		
Change in sale consideration due to debit notes			Change in Purchase consideration due to credit notes		
Total			Total		

3. ANY OTHER ADJUSTMENT (PLEASE SPECIFY)	

## Form VAT-18

[See rule 38]

### LIST SHOWING THE SALES OF GOODS IN THE COURSE OF INTER-STATE TRADE OR COMMERCE OR EXPORT OUT OF THE TERRITORY OF INDIA, TO BE FURNISHED BY A TAXBLE PERSON

I \_\_\_\_\_ (name) \_\_\_\_\_  
 (status), of M/s \_\_\_\_\_ holder of VAT Registration  
 Number \_\_\_\_\_ furnish below the particulars of goods that have been  
 sold/consigned / transferred outside the State of Punjab and/or in the course of inter-State trade  
 or commerce and/ or in the course of export out of the territory of India, during the return period  
 from \_\_\_\_\_ to \_\_\_\_\_ for which deductions have been claimed:-

Sr. No	Name and address of the purchaser	R.C. No. with date of validity of Purchaser under CST Act	Date and Serial No. of Invoice / Challan	Description of goods	Value of goods	GR. No. & Date	Sr. No. of VAT-36	Indicate the Forms (C, H, F, E1, E2 OR I) against which sales made
1	2	3	4	5	6	7	8	9

Place:

Date:  /  /  2 0

SIGNATURE AND SEAL  
OF THE AUTHORISED PERSON

# Form VAT 19

[See rule 38]

## LIST SHOWING THE PURCHASE OF GOODS FROM OUTSIDE THE STATE OF PUNJAB OR IN THE COURSE OF INTER-STATE TRADE OR COMMERCE OR IMPORT INTO THE TERRITORY OF INDIA, TO BE FURNISHED BY A TAXABLE PERSON

I \_\_\_\_\_ (name) \_\_\_\_\_  
(status), of M/s \_\_\_\_\_ holder of VAT Registration  
Number \_\_\_\_\_ furnish below the particulars of goods that have  
been purchased/consigned/transferred from outside the State of Punjab and/or in the course of  
inter-state trade or commerce and/or in the course of import into the territory of India, during the  
return period from \_\_\_\_\_ to \_\_\_\_\_: -

Sr. No	Name and address of the seller	R.C. No. seller with date of validity of seller under CST Act	Date and Serial No. of Invoice / Challan	Description of goods	Value of goods	GR. No. & Date	Sr. No. of VAT-36	Indicate the Forms (C, H, F, E1, E2 Or I) against which purchases made and required to be issued
1	2	3	4	5	6	7	8	9

Place: \_\_\_\_\_

Date: \_\_\_\_\_ / \_\_\_\_\_ / 20\_\_\_\_

SIGNATURE AND SEAL  
OF THE AUTHORISED PERSON

**SHIVINDER SINGH BRAR,**  
**Financial Commissioner Taxation and**  
**Secretary to Government of Punjab,**

**Department of Excise and Taxation.**