



# TAMIL NADU GOVERNMENT GAZETTE

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Margazhi 14, Thunmugi, Thiruvalluvar Aandu-2047

## Part III—Section 1(a)

General Statutory Rules, Notifications, Orders, Regulations, etc.,  
issued by Secretariat Departments.

### NOTIFICATIONS BY GOVERNMENT

#### COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENTS TO THE TAMIL NADU VALUE ADDED TAX RULES, 2007.

[G.O. Ms. No. 130, Commercial Taxes and Registration (B1), 29th December 2016,  
Margazhi-14, Thunmugi, Thiruvalluvar Aandu 2047.]

**No. SRO A-26(a)/2016.**

In exercise of the powers conferred by sub-section (1) of section 80 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendments to the Tamil Nadu Value Added Tax Rules, 2007.

#### AMENDMENTS.

In the said Rules,-

1. in rule 4, in sub-rule (9-B), for clause (c), the following clause shall be substituted, namely:-

“(c) All the following documents as proof of the place of business:-

- (i) (a) Registered title deed of the place of business, in case of own premises; or
- (b) Lease deed or Rental agreement of the place of business, duly executed in the case of leased or rented premises;
- (ii) Electricity Consumption Reading card with latest payment receipt (whether own or rental premises).”;

2. in rule 5, in sub-rule 5, for clause (a), the following clause shall be substituted, namely:-

“(a) (i) When a registered dealer opens an additional place of business, he shall apply to the registering authority along with the proof of payment of fee as specified in sub-section (1) of Section 39 within thirty days from the date of opening of the said additional place of business.

(ii) The registering authority shall on satisfying that the application made under sub-clause (i) and the documents accompanied therewith are in order, amend the certificate of registration issued in Form D electronically and issue certificate of registration for the additional place of business along with amended Form D electronically with his digital signature, within two working days from the date of receipt of the application.”;

3. in rule 7, in sub-rules (1) and (2), for the expression “**electronic payment of tax**” wherever it occurs, the expression “**payment of tax as described in rule 23**” shall be substituted;

4. in rule 9, in sub-rule (1), in clause (b), for the expression “**electronic payment**”, the expression “**payment as described in rule 23**” shall be substituted;

5. in rule 12-A, in sub-rule (1), for the expression “**electronic payment of a fee of rupees one thousand**”, the expression “**payment of a fee of rupees one thousand as described in rule 23**” shall be substituted;

6. in rule 14,-

(a) in sub-rule (2), for the expression “**electronic payment of a fee of rupees one hundred**”, the expression “**payment of a fee of rupees one hundred as described in rule 23**” shall be substituted;

(b) in clause (c) of sub-rules (10) and (11), for the expression “**electronic payment of the fee**”, the expression “**payment of the fee as described in rule 23**” shall be substituted;

7. in rule 15,-

(a) in sub-rule (3), for clause (a), the following clause shall be substituted, namely:-

“(a) A bill of sale or a delivery note in Form JJ generated from the website of the Commercial Taxes Department along with transporter’s way bill in Form MM generated from the website of the said Department and a goods vehicle record or trip sheet or log book:

Provided that the owner or person in charge of the goods vehicle may, instead of physically carrying the copy of the electronic way bill in Form MM or delivery note in Form JJ, transport the goods with the proof by way of unique number generated by entering the details in the website of the said Department:

Provided further that when the movement of goods is accompanied with Form LL generated from the website of the said Department, the owner or person in charge of the goods vehicle need not generate delivery note in Form JJ for the same transaction:

Provided also that in lieu of computer generated Form JJ, the dealers may use delivery note in Form JJ printed with serial number for the transportation of,-

(i) exempted goods; and

(ii) taxable goods, the value which does not exceed rupees fifty thousand;

Provided also that online transporter’s way bill in Form MM need not be generated for the transport of,-

(i) exempted goods,

(ii) taxable goods, the value which does not exceed rupees fifty thousand; and

(iii) transaction for which Form JJ or Form LL is generated from the website of the said Department.”;

(b) in sub-rule (14),-

(i) in clause (a), for sub-clause (iii), the following sub-clause shall be substituted, namely:-

“(iii) A declaration in electronic Form KK generated by the clearing and forwarding agent or Form JJ generated by the dealer, who directly exports the goods.”;

(ii) in clause (b), for sub-clause (iii), the following sub-clause shall be substituted, namely:-

“(iii) A declaration in electronic Form KK generated by the clearing and forwarding agent or export sale invoice along with a letter from the exporter specifying the name of the port of export, the name of the ship and its probable dates of arrival and departure from the port.”;

8. in FORM D, for the expression “[See Rule 5(1)(a)]”, the expression “[See Rule 5(1)(a), 5(5)(a)(ii)] shall be substituted;

9. for FORM I, FORM K and FORM JJ, the following Forms shall, respectively, be substituted, namely:-





Section B - Details of Sales and Output Tax																				
1	Details of Sales	Exempt/ Zero- Rated	Details of Taxable Sales				Details of Output Tax and Tax Due													
			1%	2%	4%/5%	14.5%	Total (Rs.)	1%	2%	4%/5%	14.5%	Total (Rs.)								
<b>Output Tax Items of Current Tax Period: (Schedule I and Schedule IV goods and includes sales under Section 10 of Value Added Tax Act.)</b>																				
A(i)	Local Sales to Unregistered Dealer																			
A(ii)	<b>Local Sales to Unregistered Dealer at 4%</b>																			
B	Local Sales to Registered Dealer																			
C	Local Sales made by Local Agents to be declared by Principal																			
D	Local Sales on behalf of Local Principal by Agent to be declared by Local Agents																			
E	<b>Less:</b> Sales Return from Registered Dealer																			
F	<b>Add:</b> Work Contract Receipt {Sec(5)}																			
G	<b>Less:</b> Registered subcontractors turnover {Rule 8(5)(c)}																			
H	<b>Less:</b> Labour and like charges {Rule 8(5)(d)}																			
I	Net Work Contractor Taxable Turnover{F-(G+H)}																			
J	<b>Net Local Taxable Sales (A(i)+A(ii)+B+C+D-E+I)</b>																			
K	<b>Add:</b> Liability under Section 12																			
L	<b>Net Sales and Output Tax (J+K)</b>																			
M	<b>Add:</b> Zero-Rated Sales to Special Economic Zone and Schedule V notified organizations within the State of Tamil Nadu																			
N	<b>Add:</b> Exempted Local Sales – Schedule IV Goods and sales exempted by Notification																			
O	<b>Total of Exempted (G+H+M+N) and Taxable Turnover and Output Tax (L)</b>																			
<b>Output Tax Items of Current Tax Period: (Schedule II Goods only)</b>																				
A	Output Tax items of Second Schedule Goods																			
<b>Total Sales and Tax liability of Second Schedule Goods</b>																				
B	<b>Add:</b> Liability under Section 12																			
C	<b>Total Exempted Turnover</b>																			
D	<b>Total Sales and Tax of Second Schedule Goods (B+C+D)</b>																			
E	<b>Total and Taxable Turnover under TNVAT {1(O)+2(E)}</b>																			
<b>2</b>																				
<b>Output Tax Items of Current Tax Period: (Schedule II Goods only)</b>																				
<b>Output Tax items of Second Schedule Goods</b>																				
<b>Tax Rate</b>																				
<b>Taxable Turnover (Rs.)</b>																				
<b>Tax (Rs.)</b>																				



5	Total Input Tax Credit Available			
	i	Input Tax Credit brought forward from previous month		
	ii	Net Input Tax Credit available for the month (Total of net input Tax Credit)		
	iii	<b>Total Input Tax Credit available for Adjustment for month</b>		
6	Balance Tax Payable (Specify amount only if B is higher than A) (if 4>5(iii))			
7	Less: Tax Deferred			
8	Balance Tax Payable			
9	<b>Less: Payment made for tax period as:</b>			
	i	Entry Tax		
	ii	Advance Tax		
	iii	Tax against Return		
	iv	Tax Deduction at Source Credit		
	v	Any Refund Adjustment Order		
	vi	<b>Input Tax Credit brought forward from previous month U/s 12</b>		
	vii	<b>Total amount adjusted</b>		
10	Net Tax Payable [8-9(vii)]			
11	Excess Input Tax Credit ( Specify amount only if A is higher than B) (if 5(iii)>4)			
12	Less: Adjustment of input Tax Credit against Central Sales Tax liability			
13	Excess Input Tax Credit available after adjusting Central Sales Tax liability			
14	Carried forward Input Tax Credit			
15	<b>Total Tax liability under Value Added Tax (Sum of Schedule I + Schedule II)</b>			
16	<b>Total Tax liability under Central Sales Tax</b>			
17	<b>Total Tax liability under Section 12</b>			

**Payment Details**

Section D - Details of Payment / Adjustments (details of adjustment specified in C(9))									
Sl. No.	Bank Name	Bank Code	Challan No. / Tax Deduction at Source Certification No. / Refund Adjustment Voucher No.	Payment Head	Challan Date	Tax due on Schedule I Goods (Rs.)	Tax due on Schedule II Goods (Rs.)	Tax due on Inter-State Sales (Rs.)	
1			CIN *	Entry Tax					
2			CIN	Advance Tax					
3			CIN	Payment against Return					
4			Form T No	TDS Credit					
5			RAV**	Refund Adjustment Voucher					
<b>Total Payment</b>									

\*CIN – Challan Identification Number

\*\*RAV- Refund Adjustment Voucher

**Declaration**

(1) I/We ----- declare that to the best of my/our knowledge and belief the information furnished in the above statement is true, correct and complete as per the Annexures filed to this return.

(2) I/We ----- declare that I am/We are authorized by -----Proprietor/Partner/Board of Directors to sign the returns.

Place

Date

Signature

Name

Status and relationship to the dealer



**Purchase Annexures**

Annexure 1 – List of First Schedule goods purchased from Registered Dealer										
Sl. No.	Seller Taxpayer Identification Number	Name of Seller	Invoice No.	Invoice Date	Commodity Code	Purchase Value (Rs.)	Rate of Tax (%)	Tax Paid (Rs.)	Total Value (Rs.)	
1										
2										
3										
4										
Total of First Schedule goods purchased from Registered Dealer										

Annexure 2 – List of First Schedule goods received from Registered Local Principal by Agents						
Sl. No.	Principal Taxpayer Identification Number	Name of Principal	Stock Transfer Note No.	Stock Transfer Note Date	Commodity Code	Rate of Tax (%)
1						
2						
3						
4						
Total of First Schedule goods received from Registered Local Principal by Agents						

Annexure 3 – List of goods purchased from Unregistered Dealer/Registered Dealer without sufferance of tax under Section 12										
Sl. No.	Purchased for the purpose of	Schedule goods	Taxpayer Identification Number	Name of Seller	Invoice No.	Invoice Date	Commodity Code	Purchase Value (Rs.)	Rate of Tax (%)	Total Value (Rs.)
1		First								
2		Second								
3										
4										
Total value of First Schedule goods purchased										
Total value of Second Schedule goods purchased										
Total value of goods purchased										



Annexure 6 – List of goods purchased from other Registered Dealer (Compounding Dealer and Below threshold limit dealers)						
Sl. No.	Seller Taxpayer Identification Number	Name of Seller	Invoice No.	Invoice Date	Commodity Code	Purchase Value (Rs.)
1						
2						
3						
4						
Total value of goods purchased from other Registered Dealers (Compounding and Below threshold limit dealers)						

Annexure 7 – List of purchase of Exempted Goods or purchase of goods from Exempted Seller (Net Purchases)							
Sl. No.	Seller Type	Seller Taxpayer Identification Number	Name of Seller	Invoice No.	Invoice Date	Commodity Code	Exemption Type Schedule IV / By Notification for Goods / By Notification for Seller
1							
2							
3		-					
4		-					
Total value of Exempted goods purchased from Registered Dealer							
Total value of Exempted goods purchased from Unregistered Dealer							
Total value of Exempted goods purchased							

Annexure 8 – List of Goods purchased in the course of Inter-State trade																							
Sl. No.	Seller Taxpayer Identification Number	Name of Seller	Seller Address	Seller State	Invoice / Delivery Note No.	Invoice / Delivery Note Date	Purchase Order No.	Purchase Order Date	Commodity Code	Quantity / Weight	Unit (Nos.)	If others, please specify	Purchase Value (Rs.)	CST	Type of Form	Purpose of purchase	Name of Transport Company	Means of Transport	No. of Air Consignment Note/Bill of Lading/ Railway Receipt/Lorry Receipt/Postal Receipt/Other document	Date of Railway Receipt/ Lorry Receipt/ Postal Receipt or any other document indicating the means of Transport	Agreement Order No.	Agreement Order Date	
1																							
2																							
3																							
4																							
5																							
6																							
7																							
8																							
Total Value of Inter-State purchase																							

Note 1: In case, if you want to issue E – I and E – II for any inter-State purchase transaction, then please select 6(2) for generation of Form C for that respective transaction.

Note 2: In case, if Dealer effects local purchase against Form H, he needs to declare in this Annexure only. Because, even though it is local purchase all the procedures for assessment will be applicable under Central Sales Tax Act. So, Dealer need to declare here itself.

**Annexure 9 – List of Purchase Return of goods purchased in the course of Inter-State trade**

Sl. No.	Seller Taxpayer Identification Number	Name of Seller	Seller Address	Seller State	Invoice No.	Invoice Date	Commodity Code	Purchase Value (Rs.)	Date of Purchase	Purchase Return	Value of Goods Returned (Rs.)	Central Sales Tax	Debit/Credit Note No.	Debit/Credit Note Date	Type of Form	Online Form No., if generated
1																
2																
3																
4																
5																
Total value of Purchase Return of goods which purchased in the course of Inter-State trade.																

**Annexure 10 – List of Inter-State Branch Transfer and Consignment Transfer Inward**

Sl. No.	Type of Transfer	Transferor Taxpayer Identification Number	Name of Transferor	Transferor Address	Transferor State	Transfer Note No.	Transfer Note Date	Commodity Code	Quantity and Weight	Unit Nos.	if others	Value of Goods Transfer (Rs.)	Mode of Transport	Name of Transporter	Dispatching Location	Consignment Note / Lorry Receipt No.	Consignment Note / Lorry Receipt Date	Goods Receipt Date	
1																			
2																			
3																			
4																			
5																			
6																			
Total value of goods Inward Transferred by Branch Transfer																			
Total value of goods Inward Transferred by Consignment Transfer																			
Total value of goods Inward Transferred either by Branch Transfer or Consignment Transfer																			

Note: This data to be filled only if Form F is required.

Annexure 11 – List of goods imported from outside the country															
Sl. No.	Type	High Sea Purchase			Foreign Seller Name	Foreign Seller Address	Country of Export	Import/Export Code	Bill of Entry No.	Bill of Entry Date	Commodity Code	Quantity of Goods	Value of Goods Imported (Rs.)	Duty paid on Goods (Rs.)	Total value of goods (Rs.)
		Name of original importer	Seller Taxpayer Identification Number	Seller											
1															
2															
<b>Total value of goods Own Imported from other countries</b>															
<b>Total value of goods High Sea purchase from other countries</b>															
<b>Total value of goods Imported from other countries</b>															

Annexure 12 – Schedule for Reversal of Input Tax Credit						
Sl. No.	Nature of transactions	Commodity Code	Value of goods involved (Rs.)	Rate of tax (%)	Amount of Input tax to be reversed (Rs.)	
2	Unavailed credit on Capital Goods (time barred) – Section 19(3)(b)					
3	Reversal of Input Tax Credit on capital goods used for manufacture of exempted goods – Section 19(6) and Rule 10(4)(e)					
4	Stock Transfer / Consignment sales without Form F – Section 19(2)					
5	Stock Transfer / Consignment sales with Form F – Section 19(4)(i) and (ii)					
6	Reversal of Input Tax Credit on sales of goods exempted – Section 19(5)(a)					
7	Input Tax Credit availed for finished goods subsequently exempted – Section 19(12)					
8	Goods utilized for self use – Section 19(7)(a)					
9	Purchase of automobiles and spare parts other than dealer in automobiles - Section 19(7)(b)					
10	Purchase of air-conditioners other than dealer in air-conditioners - Section 19(7)(c)					
11	Goods given as gift, free sample and goods consumed for personal use – Section 19(8)					
12	Inputs destroyed in fire or lost – Section 19(9)(ii)					
13	Inputs damaged during intermediary stage of manufacture - Section 19(9)(iii)					
14	Goods sold at a price lesser than the cost price – Section 19(20)					
15	Reversal of Input Tax Credit on account of leasing of goods under Section 4					
16	Any other reversals					
<b>Total</b>						

Annexure 13 –Capital Goods purchase Master (one time entry)							
Sl. No.	Seller Taxpayer Identification Number	Invoice No.	Invoice Date	Value of capital goods (Rs.)	Rate of Tax (%)	Value Added Tax paid (Rs.)	Input Tax Credit adjusted upto previous month (Rs.)
1							
2							
3							
4							
<b>Total</b>							

Annexure 14 – Input Tax Credit on Capital Goods adjustment details (Taxpayer Identification Number, Invoice details should be available in the current or previous months Master)						
Sl. No.	Seller Taxpayer Identification Number	Invoice No.	Invoice Date	Date of Commercial production	Input Tax Credit availed during the month (Rs.)	
1						
2						
3						
4						
<b>Total</b>						

**Sales Annexures**

Annexure 15 – List of First Schedule goods sold to Registered Dealer within the State by Dealer									
Sl. No.	Buyer Taxpayer Identification Number	Name of Buyer	Invoice No.	Invoice Date	Commodity Code	Sale Value (Rs.)	Rate of Tax (%)	Tax charged (Rs.)	Total Value (Rs.)
1									
2									
3									
4									
<b>Total of First Schedule goods sold to Registered Dealer</b>									

Annexure 16 – List of First Schedule goods sold on behalf of Local Registered Principal as Agent									
Sl. No.	Buyer Taxpayer Identification Number	Name of Buyer	Invoice No./ Delivery Note No.	Invoice / Delivery Note Date	Commodity Code	Sale Value (Rs.)	Rate of Tax (%)	Tax charged (Rs.)	Total Value (Rs.)
1									
2									
3									
4									
<b>Total of First Schedule goods sold on behalf of Local Registered Principal as Agent</b>									

Annexure 17 – List of First Schedule goods sold by Agents – to be declared by Local Registered Principal Dealer							
Sl. No.	Taxpayer Identification Number of Agents	Name of Agents	Commodity Code	Sale Value (Rs.)	Rate of Tax (%)	Tax collected and paid by Agents (Rs.)	Total Value (Rs.)
1							
2							
3							
Total of First Schedule goods sold by Agents							

Annexure 18 – List of Second Schedule goods sold to Registered Dealer and Unregistered Dealer within the State													
Sl. No.	Type of Dealer	Type of Transaction	Buyer Taxpayer Identification Number	Name of Buyer	Commodity Code	Point of Sale	Invoice No./Debit/Credit Note No.	Invoice Date/Date of Sales Return	Sale Value/Value of Goods returned(Rs.)	Rate of Tax (%)	Tax charged/Amount of Tax refunded (Rs.)	Total Value (Rs.)	Debit/Credit Note Date
1													
2													
3						Other than the taxable point							
Total value of Second Schedule goods sold to Registered Dealer													
Total value of Second Schedule goods sold to Unregistered Dealer													
Total value of Second Schedule goods sold													



Annexure 19 – List of Sales Return of First Schedule goods sold to Registered Dealer														
Sl. No.	Purchaser Taxpayer Identification Number	Name of Purchaser	Invoice No.	Invoice Date	Commodity Code	Sales Value (Rs.)	Rate of Tax (%)	Tax charged (Rs.)	Total Value (Rs.)	Date of Sales Return	Value of Goods Returned (Rs.)	Amount of Tax refunded (Rs.)	Debit/Credit Note No.	Debit/Credit Note Date
1														
2														
3														
4														
Total of Sales Return of First Schedule goods from Registered dealer														

Annexure 20 – List of Local Zero-rated sales to Special Economic Zone located within Tamil Nadu and Schedule V notified organizations within the State of Tamil Nadu									
Sl. No.	Purchaser Taxpayer Identification Number	Import and Export Code	Special Economic Zone Registration No.	Name of Special Economic Zone Dealer/International Organisation	Invoice No.	Invoice Date	Commodity Code	Sales Value (Rs.)	
1									
2									
3									
4									
5									
Total of Local Zero-rated sales to Registered Dealer in Tamil Nadu									

Annexure 21 – List of Exempted Sales made to Registered Dealer within the State								
Sl. No.	Buyer Taxpayer Identification Number	Name of Buyer	Invoice No.	Invoice Date	Commodity Code	Sales Value (Rs.)	Type of Transaction (Sales / Sales Return)	Exemption Type Fourth Schedule / By Notification for Goods / By Notification for Seller
1								
2								
3								
4								
Total Exempted goods sales to Registered Dealer within the State								

Annexure 22 – List of First Schedule and Second Schedule goods sold in the course of Inter-State Trade or Commerce												
Sl. No.	Schedule	Type	Buyer Taxpayer Identification Number	Name of Buyer	Buyer Address	Buyer State	Buyer Delivery Note No.	Seller Invoice/ Delivery Note Date	Commodity Code	Sales Value net of CST (Rs.)	CST Tax Rate (%)	CST Tax Due (Rs.)
1												
2												
3												
Total value of inter-State Sales of First Schedule and Second Schedule goods												

Annexure 23 – List of Sales return of First Schedule and Second Schedule goods sold in the course of Inter-State trade or commerce																	
Sl. No.	Schedule	Form Type	Buyer Taxpayer Identification Number	Name of Buyer	Buyer Address	Buyer State	Buyer Invoice No.	Seller Invoice Date	Commodity Code	Sales Value net of Tax (Rs.)	CST Tax Rate (%)	CST Tax paid (Rs.)	Date of Return	Value of Goods Returned (Rs.)	Tax amount refunded (Rs.)	Credit/Debit Note No.	Credit/Debit Note date
1																	
2																	
3																	
4																	
Total value of Sales Return of First Schedule and Second Schedule goods which purchased in the course of inter-State trade or commerce																	

Annexure 24 – List of Inter-State Branch Transfer and Consignment Transfer Outward															
Sl. No.	Type of transfer	Delivery Note/Stock Transfer Note/Challan No.	Delivery Note/Stock Transfer Note/Memo/Challan Date	Mode of Transport	Goods Vehicle No.	Lorry Receipt/Railway Receipt/Transport Document Number	Lorry Receipt/Railway Receipt/Transport Document Date	Description of goods consigned	Quantity	Approximate value (Rs.)	Full Name of the Branch/Agent in other State	Full Address of the Branch/Agent in other State	Taxpayer Identification Number of the Branch/Agent in other State	Form F Number if received	Goods Receipt Date
1															
2															
Total value of goods Outward Transferred by Branch Transfer															
Total Value of goods Outward Transferred by Consignment Transfer															
Total Value															

Annexure 25 – Details of Turnover claimed as sales of goods in the course of import into India under Section 5(2) of the Central Sales Tax Act (High Sea sales/Inbond sales)																					
Sl. No.	Bill of Lading No.	Bill of Lading Date	Name of the commodity	Name of the foreign seller	Address of the foreign seller	Value of the goods purchased (Rs.)	Name of the ship	Name of the shipping agent	Date of endorsement of Bill of Lading	Bill of Entry No.	Bill of Entry Date	Invoice no. of sale in the course of import	Invoice date of sale in the course of import	Value of the goods sold (Rs.)	Import/Export Code of the importer who clears the goods	Taxpayer Identification Number of the buyer (if any)	Name of the buyer	Address of the buyer	Name of the clearing agent	Address of the clearing agent	
1																					
2																					
3																					
Total Turnover claimed as sales of goods in the course of import into India (High Sea sales/inbond sales)																					

Annexure 26 – Details of Turnover claimed as sales of goods on export outside India under Section 5(1) of the Central Sales Tax Act																		
Sl. No.	IE code of exporter	Export Invoice No.	Export Invoice Date	Purchase order No.	Purchase order Date	Letter of Credit No.	Letter of Credit Date	Quantity of goods	Description of the commodity	Value of the goods exported (Rs.)	Bill of lading/Airway Bill No.	Bill of lading/Airway Bill Date	Name of the foreign buyer	Country of export	Customs Shipping bill No.	Customs Shipping bill Date	Name of the Forwarding Agent	
1																		
2																		
3																		
<b>Total</b>																		
<b>Turnover claimed as Export</b>																		

Annexure 27 – Details of Turnover claimed as sales of goods in the course of export outside India under Section 5(3) of the Central Sales Tax Act									
Sl. No.	Name of Exporter to whom the goods were sold	Taxpayer Identification Number of Exporter	Purchase Order No. of the Exporter	Purchase Order date of the Exporter	Description of the commodity sold	Quantity (Nos.)	Invoice No.	Invoice Date	Value of the goods sold to Exporter (Rs.)
1									
2									
3									
<b>Total Turnover claimed as Export</b>									

Annexure 28 – Details of Turnover claimed as exemption under Section 6(2) of the Central Sales Tax Act																					
Sl. No.	Lorry Receipt/Railway Receipt/Transport Document Number	Lorry Receipt/Railway Receipt/Transport Document date	Name of the seller from whom goods were purchased	Address of the seller from whom goods were purchased	whom goods were purchased	Taxpayer Identification Number of Seller	Purchase Invoice No.	Purchase Invoice Date	Value of goods purchased (Rs.)	Name of the carrier	Address of the carrier	Date of endorsement on the transport document	Date of landing of goods in the place of the dealer effecting the transit sale	Transit Sale Invoice No.	Transit Sale Invoice Date	Value of the goods sold in transit	Name of the buyer	TIN of buyer	Address of the buyer	Date of landing of goods in the place of the TRANSIT buyer	
1																					
2																					
3																					
4																					
Total Turnover claimed as exemption under Section 6(2) of the Central Sales Tax Act																					

Annexure 29 – Stock Inventory of Locally Purchased Taxable Goods						
Sl. No.	Input Tax credit at the end of previous month (Rs.)	Description of goods held as stock at the end of the month	Commodity Code	Value (Rs.)	Rate of Tax (%)	Input Tax Credit carried forward at the end of the month (Rs.)
1						
2						
3						
4						
5						
Total of Stock Inventory						
* Note : Annexure 29 is only to be filed in case dealer has closing ITC carry forward balance in a month.						

“ ;

## "FORM-K

Value Added Tax Monthly Return  
[See rule 7(1)(c)]

Return to be filed by dealer who has opted to pay tax under sub-section (4) of Section 3 or Section 6 or Section 6-A or Section 8

*If you have any query regarding any of the questions consult the nearest Assessment Circle.*

## Part A - Basic Details

Assessment Circle	Taxpayer Identification Number	
Financial Year	Name of Dealer	
<input type="checkbox"/> Original	For the month of	
<input type="checkbox"/> Revised	Type of Return	
<input type="checkbox"/> Section 6	<input type="checkbox"/> Section 3(4)	Section for Composition Scheme
<input type="checkbox"/> Section 6-A	<input type="checkbox"/> Section 6	Section for Composition Scheme
<input type="checkbox"/> Section 8	<input type="checkbox"/> Section 6	Section for Composition Scheme

## Part B - For Dealers who have opted to pay tax under Section 3(4) or under Section 6 of the Tamil Nadu Value Added Tax Act, 2006

Sl. No.	Details about Composition Scheme	Exempted Turnover (Rs.)	Taxable Turnover (Rs.)	Total Turnover (Rs.)	Rate of Tax (%)	Tax Due (Rs.)
1	Composition Scheme under Section 3(4)					
2	Composition Scheme under Section 6					
	1. Civil Works Contract					
	2. Civil Maintenance Works Contract					
	3. All other Works Contract					
	Total					

Part C - For Dealers who have opted to pay tax under Section 8 of the TNVAT Act, 2006											
Sl. No.	Composition under Section 8	Cumulative Turnover upto previous month (Rs.)	Purchase Turnover under Section 12 (Rs.)	Current Month Turnover Slab Rate (Rs.)	Cumulative Turnover upto the month (Rs.)	Tax due for year (Based on turnover slab) (Rs.)	Tax paid upto previous month (Rs.)	Balance tax due for year (Rs.)	Balance for month = Balance due for year / Balance months (Rs.)	Purchase Tax liability under Section 12 (Rs.)	Total amount for the month due (Rs.)
1	2	3	4	5	6=(4+5)	7	8	9	10 (9/Balance month for FY)	11 (Based on 4)	12=(10+11)
1	Hotels										
2	Restaurants										
3	Sweet stalls										
4	Clubs										
5	Caterers										
6	Bakeries										
7	Any other Eating House										
Total											

Part D - For Dealers who have opted to pay tax under Section 6-A of the TNVAT Act, 2006					
Sl. No.	Approximate Number of chambers in the Brick kilns under Slab rate	Tax due for year (Based on number of Kilns Chambers) (Rs.)	Tax paid upto previous month (Rs.)	Balance tax due for year (Rs.)	Balance for month= Balance due for year / Balance months (Rs.)
1	2	3	4	5	6 (5/Balance month for FY)

Part E - Tax Deduction at source adjustment details		
Sl. No.	Tax Deduction at source Certificate Number	Amount adjusted
1		
2		
3		
Total amount adjusted		

Part F - Tax Due, adjustment made and payable details						
Sl. No.	Particulars	Part B (for Section 3(4))	Part B (for Section 6)	Part C (for Section 8)	Part D (for Section 6-A)	Total
a	b	c	d	e	f	g
1	Tax payable					
2	Tax on Total value of the First Schedule goods purchased from unregistered dealer <b>Less:</b> Adjustment by Tax Deduction at Source					
3	Balance due and payable					

**Note:** Refund adjustment voucher issued for this period shall be adjusted automatically by system and liability shall be reduced accordingly.

#### Part G – Declaration

1. I/We .....declare that to the best of my/our knowledge that the information furnished in the above return is true and correct and that it relates to the month of .....	
2. I /We.....declare that I am/we are authorized by .....Proprietor/Partner/Board of Directors to sign the returns.	
Name of Person	Seal and Signature
Designation	Date



**Annexure 1 – List of the First Schedule goods purchased from registered dealer**

Sl. No.	Seller Taxpayer Identification Number	Name of Seller	Invoice No.	Invoice Date	Commodity Code	Purchase value (Rs.)	Rate of Tax (%)	Tax paid (Rs.)	Total Value (Rs.)
<b>Total value of the First Schedule goods purchased from registered dealer</b>									

**Annexure 2 – List of the First Schedule goods liable for tax under Section 12**

Sl. No.	Taxpayer Identification Number, if any	Name of Seller	Invoice No.	Invoice Date	Commodity Code	Purchase value (Rs.)	Tax Rate (Rate as per first Schedule) (%)	Tax Amount (Rs.)
<b>Total value of the First Schedule goods purchased from unregistered dealer</b>								

**Annexure 3 – List of purchase of Exempted goods or purchase of goods from Exempted Seller**

Sl. No.	Type of Seller	Seller Taxpayer Identification Number	Name of Seller	Invoice No.	Invoice Date	Commodity code	Purchase value (Rs.)	Exemption Type Schedule IV / By Notification for Goods / By Notification for Seller
<b>Total value of Exempted goods purchased from registered dealer</b>								
<b>Total value of Exempted goods purchased from unregistered dealer</b>								
<b>Total value of Exempted goods purchased</b>								

“ ; and

## “FORM JJ / Advance Way Bill

### Delivery Note

(This Form be used for sales/stock transfer/works contract/labour work.)

[See rules 15(3),15(18),15(20),15(21)]

If you have any query regarding any of the questions consult the nearest Assessment Circle.

**Declaration Type**

Incoming Declaration
  Outgoing Declaration
  Within State movement

**Purpose of Transport**

- Sale/Purchase
- Branch transfer from Head Quarters
- Purchase/Sales Return
- Transfer to Head Quarters from branch
- Transfer by one branch to another
- Consignment Transfer
- Sent for Execution of Works contract
- Sent back after Execution of Works contract
- Sent for Labour work/processing
- Sent back after Labour work/processing
- Export

### Section A – Details of Consignor

<b>(1)Taxpayer Identification Number(TIN)</b>			<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
<b>(2)Name</b>					
<b>(3)Address</b>					
<b>(a) Door / Plot No. Old</b>	<b>(b) Door / Plot No. New</b>	<b>(c) Building Name</b>			
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<b>(d) Shop / Office Number</b>	<b>(e) Street / Road</b>		<b>(f) Village / Town / City</b>		
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<b>(g) District</b>	<b>(h) State</b>	<b>(i) PIN</b>			
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<b>(4)Mobile Number</b>					
<b>(5)Email Address</b>					

### Section B – Details of Consignee

<b>(1) Taxpayer Identification Number(TIN)</b>			<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
<b>(2)Name</b>					
<b>(3)Address</b>					
<b>(a) Door / Plot No. Old</b>	<b>(b) Door / Plot No. New</b>	<b>(c) Building Name</b>			
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<b>(d) Shop /Office Number</b>	<b>(e) Street / Road</b>		<b>(f) Village / Town / City</b>		
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<b>(g) District</b>	<b>(h) State</b>	<b>(i) PIN</b>			
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<b>(4)Mobile Number</b>					
<b>(5)Email Address</b>					

## Section C - Invoice and Goods Details

Invoice Number	Invoice Date	Description of Goods / Commodity	Units (Nos)	Quantity	Basic Price / Approximate value (Rs.)	Other Charges (if any) (Rs.)	Rate of Tax (%)	Value Added Tax/ Central Sales Tax (Rs.)	Total Value of goods (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(6)+(7)+(9)

## Section D - Transporter and Vehicle Details:

<b>(1) Mode of Transport</b>			<input type="checkbox"/> By Road <input type="checkbox"/> By Air <input type="checkbox"/> By Sea <input type="checkbox"/> By Inland Waterway <input type="checkbox"/> By Railway <input type="checkbox"/> By Courier <input type="checkbox"/> By other means		
<b>(2) Transport Vehicle number</b>					
<b>(3) Name of the person in charge of the goods</b>					
<b>(4) Mobile Number of person in charge of the goods</b>					
<b>(5) Email Address of person in charge of the goods (optional)</b>					
<b>(6) Transporter's Registration Number (if any)</b>					
<b>(7) Name of Transporter</b>					
<b>(8) Address of Transporter</b>					
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name			
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City			
(g) District	(h) State	(i) PIN			
<b>(9) Mobile Number of Transporter</b>					
<b>(10) Email Address of Transporter</b>					

