

Form RT-I

Revised Quarterly Return under section 24 of the Bihar Value Added Tax Act, 2005

[See Rule 19(4)]

Name of Dealer & Style of Business

TIN Period of Return (*Quarter/Year*)

Part A (Details of Turnover/Transfers)

A	Gross Turnover (including value of debit notes)	
A1	Sales of goods mentioned in Schedule I of the Act	
A2	Sales of Petrol, Diesel, ATF and Natural Gas by an Oil Company to another Oil Company (a list of different goods to be annexed to this return separately alongwith their respective sales value)	
A3	Sales in the course of Inter-State Trade and Commerce	
A4	Value of Sales outside the State under section 4 of CST Act, 1956	
A5	Value of Stock Transfers within the State of Bihar	
A6	Amount of Labour Charges & other charges in case of a Works-Contract	
A7	Value of Goods returned within 6 months of Sale under the Act:	
	(a) Goods returned taxable @ 1%	
	(b) Goods returned taxable @ 4%	
	(c) Goods returned taxable @ 12.5%	
A8	Export Sales	
A9	Sales of goods on which tax has been paid on MRP at the time of their purchase in terms of section 15(5)	
B	Total of deductions at A1, A2, A3, A4, A5, A6, A7, A8 and A9	
C	Taxable Turnover = [A – B]	

Part B (Ratewise bifurcation of Sales and Output Tax)

	Rate-wise bifurcation of taxable sales:	Value	Tax
D1	Sale of Petrol, Diesel, ATF and Natural Gas by an Oil Company to another Oil Company (a list of different goods to be annexed to this return separately alongwith their respective sales value)		
	Sale of other Taxable Goods (a list of different goods to be annexed to this return separately alongwith their respective sales value)		
	(a) Sales taxable @ 1%		
	(b) Sales taxable @ 4%		
	(c) Sales taxable @ 12.5%		
D2	Total Sales of other Taxable Goods = [(a)+(b)+(c)]		
D3	Sale of such goods in respect of which tax on MRP has been paid by the dealer filing this return in terms of section 15(5)(a) (a list of different goods to be annexed to this return separately alongwith their respective sales value)		
D4	Turnover liable to Purchase Tax		
D5	Excess of Reverse Credit [G – F], if G > F		
D	Output Tax : [D1+D2+D3+D4+D5]		

Part C (Details of Purchases/Receipts)

	Value of Purchases during the Quarter	Schedule IV Goods	Schedule I Goods	Other Taxable Goods			Total
				1%	4%	12.5%	
	(a) From within the State						
	(b) From outside the State						
E1	Total Purchases = [(a)+(b)]						
Value of Receipt by way of Stock Transfers							
	(a) From within the State						
	(b) From outside the State						
E2	Total Stock Transfer Receipts = [(a)+(b)]						
E	Total of Purchases and Receipts = [E1 + E2]						

Part D (Input Tax Credit and Tax Payable)

		Value	Tax
F	Input Tax (including purchase tax) paid by the dealer on purchases during the quarter		
	Reverse Credit on account of:		
	(a) Intra-State stock transfers		
	(b) Inter-State stock transfers		
	(c) Goods returned within 6 months of purchase by the dealer filing this return		
	(d) Transfer of right to use goods, gifts or self consumption		
	(e) Goods specified in Schedule IV		
	(f) Sale of goods specified in Schedule I		
	(g) Value of goods stolen, lost or destroyed, if any		
G	Total Reverse Credit = [(a)+(b)+(c)+(d)+(e)+(f)+(g)]		
H	Input Tax Credit for the Quarter = [F – G]		
I	Input Tax Credit on account of opening stock under Rule 13		
J	Input Tax Credit on account of capital inputs under Rule 12		
K	Total Input Tax Credit = [H + I + J]		
L	Rebate under section 24(12) [to be claimed only if D is greater than K and to be computed on D – K]		
M	Surcharge payable under section 3A		
N	Total of Output Tax and Surcharge (Net of Rebate) = [D + M - L]		
O	Tax Payable for the Quarter = [N – K]; if N > K		
P	Input Tax credit carried forward = [K – N], if K > N		

Part E (Payment Details)

Particulars 'Q'	Demand Draft or Cheque Number	Date	Name of Issuing Bank	Amount	Challan/Deduction Certificate No. and Date
By way of Entry-Tax set-off, if any					
By way of Advance Tax, if any					
By way of ITC brought forward, if any					
By way of Tax Deduction at Source, if any					
Cash					
DD/Cheque					

DECLARATION

I declare that the statements furnished in this return are based upon true and complete accounts and tax payable as indicated in column **O** has been paid by Treasury Challan or in the mode indicated in column **Q**.

I declare further that the statements made and particulars furnished in and with this return in my capacity as a Sales Tax Registered Dealer are correct and complete to the best of my knowledge and belief, and that I am competent to sign and submit this return.

Place

Signature of the Authorised Person

Date

Status in relation to the Dealer

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