

## Form TAR-III

### Form of Audited Balance Sheet under section 52 of the Bihar Value Added Tax Act, 2005 for dealers who are not companies incorporated under the Companies Act, 1956

[See rule 33(5)(iii)]

Name & Style of Business .....

Taxpayer Identification Number .....

Balance Sheet as on .....

		Figures as at the end of current financial year	Figures as at the end of previous financial year
<b>1.</b>	<b>Sources of Funds</b>		
(1)	Capital Funds		
	(a) Capital		
	(b) Reserves and Surplus		
(2)	Loan Funds		
	(a) Secured Loans		
	(b) Unsecured Loans		
	TOTAL = [(1)+(2)]		
<b>2.</b>	<b>Applications of Funds</b>		
(1)	Fixed Assets		
	(a) Gross Block		
	(b) Less Depreciation		
	(c) Net Block		
	(d) Capital work-in-progress		
(2)	Investments		
(3)	Current assets, loans and advances		
	(a) Inventories		
	(b) Sundry Debtors		
	(c) Cash and Bank Balances		
	(d) Other Current Assets		
	(e) Loans and Advances		
	Less: Current liabilities and provisions		
	(a) Liabilities		
	(b) Provisions		
	Net Current Assets		
(4)	(a) Miscellaneous expenditure to the extent not written off or adjusted		
	(b) Profit and Loss Account		
	<b>TOTAL</b>		

**NOTES**

- (1) Details under each of the above items shall be given in separate schedules.
- (2) The schedules, referred to above, accounting policies and explanatory notes that may be attached shall form an integral part of the balance sheet.
- (3) A footnote to the balance sheet may be added to show separately contingent liabilities.

Date .....

Place .....

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Signature of Person signing  
Annual Return

.....  
Status in relation to dealer

.....  
Signature of Auditor

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Status

Office Seal

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