

Form TAR-V

Form of Trading and Profit & Loss Account under Section 52 of the Bihar Value Added Tax Act, 2005 for dealers paying tax under Section 15
[See rule 33(6)]

Name & Style of Business

Trading and Profit & Loss Account for the year ended ...

		Previous Year	Current Year
	(a) Gross sales within the state		
	(b) Gross inter-state sales		
	(c) Exports		
1.	Total Gross Sales [(a)+(b)+(c)]		
	(p) Goods returned from sales within the state		
	(q) Goods returned from inter-state sales		
2.	Net Sales = [(1)-(p)-(q)]		
3.	Cost of Sales:		
	(a) Opening Stock		
	(b) Add: Purchases (<i>net of returns</i>)		
	(d) Less: Closing Stock		
	(e) Add: Other direct expenses, if any		
4.	Gross Profit = [(2)-(3)]		
5.	Depreciation		
6.	Interest and other financial charges		
7.	Selling and general/administration charges		
8.	Operating Profits = [4 - (5+6+7)]		
9.	Other Income		
10.	Other Expenses		
11.	Profit & Loss before Tax = [8+9+10]		
12.	Provision for Taxation		
13.	Net Profit		
14.	Provision for Dividend		
15.	Retained Earnings		

Place Signature of person signing Annual Return

Date Status in relation to the Dealer