

**MIZORAM VALUE ADDED TAX RULES**

**RETURN FORM**

**[FORM - 5]**

(See Rule 17)

**Section – ‘A’**

<i>RETURN PERIOD</i>				<i>Tax Payer's identification Number(TIN)</i>											
	<i>Date</i>	<i>Month</i>	<i>Year</i>	<i>VAT</i>											
<i>From</i>				<i>CST</i>											
<i>To</i>															

<b>01.</b>	<b>NAME &amp; STYLE OF BUSINESS</b>											
<b>02.</b>	<b>NATURE OF BUSINESS</b>	<b>WHOLE SALER/RETAILER/MANUFACTURER</b>										
<b>03.</b>	<b>STATUS OF DEALER</b> <i>(see note at the end of Form)</i>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>		
<b>04.</b>	<b>TYPE OF RETURN</b>	<b>ORIGINAL</b>					<b>REVISED</b>					

**Section – ‘B’**

		<b>VALUE (Rs)</b>	
	<b>Particulars</b>	<b>Sales</b>	
<b>05.</b>	Gross Turnover including sales/purchase taxes, value of branch/consignment transfers and labour and non-material cost		
	<b>Less:</b>		
<b>06.</b>	Amount of tax included in sales/purchases		
<b>07.</b>	Turnover of Export sales.		
<b>08.</b>	Turnover of Inter-State sales.		
<b>09.</b>	Turnover of Stock/branch/consignment transfers within the State		
<b>10.</b>	Turnover of Stock/branch/consignment transfer outside the State		
<b>11.</b>	Turnover of sales of tax-free goods.		
<b>12.</b>	Amount of labour and non-material costs.		
<b>13.</b>	Other allowable reduction/deduction		
<b>14.</b>	Total deduction [(06+07+08+09+10+11+12+13)]		
<b>15.</b>	<b>Taxable Turnover of sales [(05)-(14)]</b>		

**16. Break-up of Taxable Turnover of sales (15) and Tax at different rates.**

		<b>At 1 %</b>	<b>At 5 %</b>	<b>At 13.5%</b>	<b>TOTAL</b>
		<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
<b>A</b>	<b>Value(Rs)</b>				
<b>B</b>	<b>Tax(Rs)</b>				

**17. Break-up of Turnover of Purchase.**

		<b>Exempted</b>	<b>At 1%</b>	<b>At 5%</b>	<b>At 13.5%</b>	<b>TOTAL</b>
<b>18</b>	Total purchase from Registered Dealers in Mizoram					
<b>19</b>	Imports of Taxable Goods from outside Mizoram					
<b>20</b>	Other Purchase					
<b>21</b>	<b>Total Purchase</b>					
<b>22</b>	Tax Paid or Payable (ITC)					

**23. Break-up of Total Stock of a registered dealer at different rates for the quarter ending.**

		VALUE(Rs)				
		Exempted	At 1%	At 5%	At 13.5%	TOTAL
<b>A</b>	Opening Stock					
<b>B</b>	Add: Total Purchase during the quarter					
<b>C</b>	Less: Purchase value of sales during the quarter					
<b>D</b>	Less: Goods returned, loss or damage					
	<b>Closing Stock (A+B-C-D)</b>					

**Section – ‘C’**

		VALUE(Rs)
<b>24</b>	Gross Turnover on Works Contract	
<b>25</b>	Deduction under section 8(2)(c)	
	(a) Deduction under Schedule – III @ 15%	
	(b) Deduction under Schedule – III @ 30%	
	(c) Deduction of Exempted Items under Section 8(2)(a)	
<b>26</b>	Taxable Turnover [(24)-(25)]	
<b>27</b>	Tax Payable @ 4%	
<b>28</b>	Tax Payable @ 12.5%	
<b>29</b>	Total Tax Payable(27+28)	
<b>30</b>	Tax paid on account of deduction at source @ 2%	
<b>31</b>	<b>Balance Tax Payable[(29)-(30)]</b>	
<b>32</b>	<b>Excess Payment carried forward to next period</b>	
<b>33</b>	<b>Calculation of Reverse Credits[attached separate statement]</b>	
<b>34</b>	Reverse Credit due to Sales of Exempt goods	
<b>35</b>	Reverse Credit due to Stock Transfer	
<b>36</b>	Reverse Credit due to Goods Returned, Lost or Damaged	
<b>37</b>	Total Reverse Credit	
<b>38</b>	Gross VAT for current period[{ 16(b)}+(31)+(37)]	
<b>39</b>	ITC brought forward from previous return period	
<b>40</b>	ITC claimed for current period	
<b>41</b>	Rebate @0.5% under Rule 18(2)	
<b>42</b>	Adjustment for tax credit brought down from previous period	
<b>43</b>	Net VAT payable for current period [(38)-(40)-(41)-(42)]	
<b>44</b>	ITC carried forward to the next return period	
<b>45</b>	Interest payable, if any	
<b>46</b>	Total Amount Payable during the period[(43)+(45)]	
<b>47</b>	Payable Challan No & Date & Amount	
<b>48</b>	Excess Payment, if any(Carried forward to next period/Claimable for refund)	

The above statements are true to the best of my knowledge and belief.

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Full Name: \_\_\_\_\_

Status: \_\_\_\_\_

<b>Note: Please tick</b>		<input checked="" type="checkbox"/>	<b>Appropriate ALPHABET of the following in Sl.No.03</b>		
A-General dealer	B-Presumptive Tax Payer	C-Work Contractor	D-Manufacturer	E-Commision Agent	
F-Casual Trader	G-Hire Purchase Dealer	H-Hotelier	I-Others		

- 23(A)-Opening Stock of a particular quarter should be the Closing Stock of Previous Quarter
- 23(C)-Purchase Value of Sales may also be calculated as Amount at 16(A) less Value added by Dealer at the Purchase Price i.e Profit, Commission, F.O.R etc