Refund Claimed? Yes No Department of Trade & Taxes Government of NCT of Delhi

Form DVAT 16 [See Rule 28 and 29] Delhi Value Added Tax Return Original/Revised

If revised – (i) Date of filing

original return

(ii) Acknowledgement Receipt No. _____

(iii) Date of discovery of mistake or error

Specify the reasons for revision

R1 Tax	From			/			1			т	Т		1	T	1	1	1	1	1						
Period	FIOII			/			/			T O			/			/	1	1							
T enou		Do	h		m	nm	_	v	/y	v	+	dd	_	r	nm	-	,	/y							
			<u>а</u>					y	'y		L	uu		<u> </u>		1		<i>,</i> ,	1						
R2.1 TIN											Γ														
	Name	of					1				T														
Dealer																									
R2.3 Address	s of Princi	ipal					1				T														
Place of Busine		-									T														
		-									T														
R2.4 Mobile	No.										┢														
				I				I	_					I			I								
R3 Description	on of top	items	s vo	วน	deal		SI		Co	mmc	bdi	itv	Des	crin	tion	of		Тах			Т	Гах			
in	· · · · • P		_ <u>,</u>				No			Cod		,		Goc				Rate		C		ribut	ion		
(In order of vo	olume of s	sales	for	. th	e tax	(1			200	-						-								
period or till th						-	2	+																	
volume reach							3	-																	
highest volum							4	+																	
- ingride to					-)		4	+																_	
							5																		
R4 Turnover	detaile																								
R4.1 Gross T						1																			
R4.1 Gloss 1 R4.2 Central				_					_	+															
						-		_																	
R4.3 Local Tu	inovei																								
R5 Computation										T	ur	nover	(Rs.)		1	L.,	-	Outp	out t	ax (KS.)			
R5.1 Goods tax								-	_	+		$\left \right $	_	\rightarrow		_	\square		_					+	
R5.2 Goods tax								+	_	+		+		\rightarrow			\vdash						_	+	
R5.3 Goods tax R5.4 Goods tax								+	_	++		++	+	\rightarrow	+	-	\vdash		+				_	++	
R5.5Works cont			5%						_	+			_			+	\vdash		_					+	
R5.6 Works con				5%					-	+		+	+	-+		-	\vdash		+	-				+	
R5.7 Exempted				270						+		++		\neg											
R5.8 Charges t				vice	s an	d								\neg											
other like charge		,		-																					
R5.9 Charges to		st of la	and,	, if a	any, i	n civ	/il																		
works contracts										\downarrow		\square	_			_									
R5.10 Sale of D						ered																			
tax in the hand		s Oil I	viar	ĸeti	ng																				
Companies in D R5.11 Sales wit		naine		٦rm	' ப '			+		+		+	-	-+		+									
INJ. I I Jaies Wil						put.	Tax	pefo	ore a	djusti	me	ents		ub ⁻	Fotal	1									
R5.13 Adjustme	ents to out	put ta	x (C	Con	nplete	a Ai	nnex	ure	and	ente	r 1	Total	A2 h	ere)										6	
					10.010				R5	14 To	ota	al Out	put T	ax										Ħ	
												R5.13													
								L	<u>,</u>														<u> </u>		
R6 Turnover of	Purchases		alhi	(0)	dudi	na				D	urc	haac		\					Tay	~r~	lita	(Pa)	<u> </u>		
tax) & tax cre		S III DE	51111	(ex	ciudi	ng				Р	urc	chase	s (RS	.)					Tax (Jieo	JIIS	(RS.))		
R6.1 Capital g										Т		П													
																_									

 R6.2 Other goods

 <td

Page 1 of 10

R6.3 Local purchases not eligible for credit											
of Input Tax											
R6.3(1) Purchase from Unregistered dealers											
R6.3(2) Purchases from Composition dealers											
R6.3(3) Purchase of Non creditable goods											
(Schedule-VII)											
R6.3(4) Purchase of Tax Free Goods											
(Exempted)											
R6.3(5) Purchases of labour and services											
related to works contract											
R6.3(6) Purchases against tax invoices not											
eligible for ITC											
R6.3(7) Purchase of goods against retail											
invoices											
R6.3(8) Purchase of Diesel & Petrol taxable in											
the hands of various Oil Marketing Companies in											
Delhi											
R6.3(9) Purchases from Delhi dealers against											
Form 'H'											
R6.3(10) Purchase of Capital Goods (Used for											
manufacturing of non-creditable goods)											
R6.4 Tax credit bef	ore a	adjus	stme	ents			S	ub ⁻	Tota	al	Total A4 from
R6.5 Adjustments to tax credits (Complete Anne.	kure	and	ent	er To	otal A	4 he	re)				Annexure
	R6.	6 To	otal ⁻	Tax (Credit	s (R	6.4	+ R	86.5	i))	

R7.1	Net Tax			(R5.14) – (R6.6)						
R7.2	Interest @ 15%	if payable		(B)						
R7.3	Penalty, if payable			(C)						
R7.4 T	ax deducted at sour	rce (attach	TDS certif	ficates (downloaded from						
website	e) with Form DVAT t	56)								
SI. No.	Form DVAT-43 No.	ID D	ate	Amount						
R7.5 T	ax credit carried for	ward from prev	vious tax p	period						
R7.6 A	djustment of excess	s balance unde	er CST tov	wards DVAT liability						
R7.7 B	alance payable [(R	7.1+R7.2+R7.	3) – (R7.4	4+R7.5 +R7.6)]						
R7.8 Ai 56)	mount deposited by	the dealer (a	ttach proo	of of payment with Form DVAT-						
S.No.	Date of deposit	Challan No.	Name of	f Bank and Branch	-	Am	oun	t (R	s.)	-
R8 Ne	t Balance*	(R7 7-R7 8	3)	ſ	T	r r	T	ſ	T T

 R8
 Net Balance*
 (R7.7-R7.8)

 * The net balance should not be positive as the amount due has to be deposited before filing the return.

IF THE NET BALANCE ON LINE R8 IS NEGATIVE, PROVIDE DETAILS	IN '	THIS	BO	Х		
R9 Balance brought forward from line R8 (Positive value of R 8)						
R9.1 Adjusted against liability under Central Sales Tax						
R9.2 Refund Claimed						
R9.3 Balance carried forward to next tax period						

IF REFUND IS CL	.AII	NEC), P	RO	VID	E DE	TA	LS	IN	THI	SВ	οх	(Als	o fi	ll Ar	nnex	ure	2E)		
R10 Details of Bank Account																				
R10.1 Account No.																	1			
R10.2 Account type (Saving/Current etc.)																				
R10.3 MICR No.																				
R10.4																				
(a) Name of Bank																				
(b) Branch Name																	ĺ			

R11 Inter-state trade and exports/ imports	Int	er-s	stat	e S	ale	s/E	хрс	orts	5	In	ter	 te F mpo		ses	s /	
R11.1 Against C Forms (Other than Capital Goods)																
R11.2 Against C+E1/E2 Forms																

R11.3 Inward/outward Stock Transfer (Branch) against F Forms									
R11.4 Inward/outward Stock Transfer (Consignment) against F Forms									
R11.5 Own goods received/transferred after job work against F Forms									
R11.6 Other dealers goods received/returned after job work against F Forms									
R11.7 Against H Forms (other than Delhi dealers)									
R11.8 Against I Forms									
R11.9 Against J Forms									
R11.10 Exports to / Imports from outside India									
R11.11 Sale of Exempted Goods (Schedule I)									
R11.12 High Sea Sales/Purchases									
R11.13 Sale/Purchases without Forms									
R11.14 Capital goods purchased against C Form									
R11.15 Total									

R12 Verification	hereby solemnly affirm and declare that the information given
hereinabove is true and correct to the best of my	our knowledge and belief and nothing has been concealed there from.
Signature of Authorised Signatory	
Full Name (first name, middle, surname)	
Designation/Status	
Place	
Date	— —

Instructions for filling Return Form:

Day

1. Please complete all the applicable fields in the Form.

Month

2. The fields, which are not applicable, may be left blank.

Year

- 3. Return should be filed electronically, on the departmental website, within the stipulated period as prescribed under rule 28 of the DVAT Rules.
- 4. Transmit (i) quarter wise and invoice wise Purchase and Sales data maintained in Form DVAT-30 & 31 OR (ii) quarter wise and dealer wise summary of purchase and sales in Annexure-2A & 2B appended to this Form. Purchase/Sale made from un-registered dealers may be entered in one row for a quarter. However, sale detail of goods sold to Embassies/Organizations specified in Sixth Schedule should be reported invoice wise in case opted for Form DVAT-30 & 31 or Embassies/Organizations wise, if opted for Annexure 2A & 2B, as the case may be.
- 5. In case of refund, the information in Annexure -2E appended to this Form should be furnished electronically, on departmental website, at the time of filing online return.
- All dealers to file tax rate wise details of closing stock in hand as on 31st March, with the second quarter return of the following year, in Annexure 1D
- 7. Transmit the information relating to issue of debit/credit note in Annexure 2C & 2D.

Annexure -1

(To be furnished with the return where adjustments in Output Tax or Tax Credits are made)

A1 Adjustments to Output Tax

Nature of Adjustment	Rate of tax (1,5,12.5, 20) %	Increase in Turnover/ amount involved	Decrease in Turnover/ amount involved	Inci	reas	n O (A)	Outp	out 7	Гах		Dec	rea	in C (B)	Dutp	out ⁻	Tax
A1.1 Sale cancelled [Section 8(1) (a)]																
A1.2 Nature of sale changed [Section 8(1) (b)]																

A1.3 Change in agreed consideration [Section 8(1) (c)]									
A1.4 Goods sold returned [Section 8(1)(d)]									
A1.5 Bad debts written off [Section 8(1) (e) and Rule 7A]									
A1.6 Bad debts recovered [Rule 7A(3)]									
A1.7 Tax payable on goods held on date of cancellation of registration (Section 23)									
A1.8 Other adjustments , if any (specify)									
Total									
A2 Total net increase / (decre	ease) in Outpu	t Tax (A-B)							

A2 Total net increase / (decrease) in Output Tax (A-B) A3 Adjustments to Tax Credits

Nature of Adjustment	Rate of tax (1,5,12.5, 20) %	Т	crease urnove amoun nvolve	er/ t			nove		-	se in redit (C)			Deo	reas Cre (D		.X
A3.1 Reduction in Input Tax Credit																Γ
due to sale of goods at price lower																
than the purchase price [Section																
10(5)]																
A3.2 Receipt of debit notes from the																
seller [Section 10(1)]															,	
A3.3 Receipt of credit notes from																
seller [Section 10(1)]		-												_		L
A3.4 Goods purchased returned or																
rejected [Section 10(1)]		-				-						-		_		-
A3.5 Change in use of goods, for																
purposes other than for which credit																
is allowed [Section 10(2)(a)] A3.6 Change in use of goods for																
purposes for which credit is allowed																
[Section 10(2)(b)																
A3.7 Tax credit disallowed in respect																F
of stock transfer out of Delhi [Section																
10(3)]																
A3.8 Tax credit for Transitional stock																
held on 1 st April 2005 (Section 14)																
A3.9 Tax credit for purchase of																
Second-hand goods (Section 15)																
A3.10 Tax credit for goods held on																
the date of withdrawal from																
Composition Scheme [Section 16]																
A3.11 Tax credit for trading stock and																
raw materials held at the time of																
registration (Section 20)																-
A3.12 Tax credit disallowed for																
goods lost or destroyed (Rule 7)		-				-						-		_		-
A3.13 Tax credit adjustment on sale or stock transfer of capital goods																
[Section9(9)(a)]																
A3.14 Second or Third installment of																
balance tax credit on capital goods.																
[Section 9(9)(a)]																
A3.15 Second, Third or Fourth																
installment of balance tax credit on																
right to use goods. [Section 9(11)]																
A3.16 Other adjustments, if any										I						
(specify)						1										1
Total																
A4 Total net increase / (decrease) in	Tax Credits	(C-D)		•	•						ľ		ĺ			П

Annexure IA

Additional details to be filled by works contract dealers

W.1	Value of works contract billed during the tax period.	

W.2	Value of works contract payments received during the tax period.	
W.3	Gross Turnover (without claiming any deduction)	
W.4	Details of Deductions:	
W.4(1)	Amount of Labour & services claimed as per rule 3 (i) Amount On actual basis	
	(ii) Amount On %age basis	
W.4(2)	Whether any amount of sale or purchase in the course of Inter State Trade deducted from turnover? If Yes, specify the amount.	
W.4(3)	Whether any amount of sub-contractors payments deducted from GTO? If Yes, specify the amount.	
W.4(4)	TDS deducted from sub-contractor	
W.4(5)	Any other deductions	

Annexure 1B

Additional details from right to use dealers

Total value of assets as per last year's audited balance sheet	against claimed tax per Descrip tion of Asset (pleas e specify)*	sed last fou whic d in the iod Valu e	assets locally ur years ch ITC current	Total value of assets purchase d/transfe rred against C or F Form during the current tax period	Taxable turn over under DVAT	of Turno Rate of tax	Tax able turn over und er Cent ral Act	Rate of tax	Remarks (if any)
1	2	3	4	5	6	7	8	9	10

* Car, Buses, Helicopter, Generators, Motors, Air Conditioners, Coolers, Hospital Equipment, Earthmoving Equipment, Tents, ATMs, Computers, Manufacturing Machines, Public Addressing System, Projectors, Others (Please Specify)

Annexure 1C

Additional Information relating to sale against Form –H to Delhi dealers

As on date, total tax liability on account of non-submission of 'H' Form(s) for penultimate exports made to exporter(s) in Delhi, pertaining to previous tax periods, as per details below:										
Quarter	Sale Amount Applicable Rate of Tax Tax Amount									

Detail of 'H' Forms pertaining to previous tax period to be filed along with DVAT-56:									
Quarter Sale Amount Applicable Rate of Tax Tax									

<u>Annexure 1 D</u> <u>Tax rate wise details of Stock in hand as on 31st March (Year)</u> (To be filled with 2nd quarter return)

(10 be filled with	(10 be filled with 2nd quarter feturit)								
Rate	Amount								
0%									
1%									
5%									
12.5%									
20%									
Total									

Annexure – 2A

(See instruction 6) SUMMARY OF PURCHASE / INWARD BRANCH TRANSFER REGISTER

(Quarter wise)

(To be filed along with return)

TIN: Dealer: Name of the

Purchase for the Tax Period: From _____ to _____

Summary of Purchase (As per DVAT-30)

		(All amounts in Rupees)									
Sr. No.	Quarter & Year	Seller's TIN	Seller's Name	Rate of Tax under DVAT Act (for all columns)							
1	2	3	4	5							

	Inter-State Purchase/Stock Transfer/Import not eligible for credit of input tax											
Import	High	Capital	Goods (Other	Purchase	Purchases	Inward	Inward Stock	Own	Other dealers			
from	Sea	Goods	than capital	against H-	without	Stock	Transfer	goods	goods received			
Outside	Purchas	purchased	goods)	Form (other	Forms	Transfer	(Consignment	receiv	for job work			
India	e	against C-	purchased	than Delhi		(Branch)) against F-	ed	against F-Form			
		Forms	against C-Form	dealers)		against F-	Form	back				
			S			Form		after				
								job				
								work				
								again				
								st F-				
								Form				
6	7	8	9	10	11	12	13	14	15			

	Local Purchases not eligible for credit of input tax									
Purchase	Purchases	Purchase	Purchas	Purchase	Purchase	Purchase of	Purchase of	Purchase	Purchase of	
From	from	of Non-	e of Tax	of labour	against tax	Goods	Petrol &	from Delhi	Capital Goods	
Unregistere	Compositio	creditable	free	&	invoices not	against	Diesel from	dealers	(Used for	
d dealer	n Dealer	goods(Sc	goods	services	eligible for ITC	retail	Oil Marketing	against Form-	manufacturin	
		hedule-		related	*	invoices	Companies in	Н	g of non-	
		VII)		to Works			Delhi		creditable	
				Contract					goods)	
16	17	18	19	20	21	22	23	24	25	

Local Purchases eligible to credit of input tax									
Capital Go	oods	Others (Go	ods)	Others (Works Contract)					
Purchase Amount Input Tax		Purchase Amount Input Tax		Purchase Amount	Input Tax Paid				
(excluding VAT)	Paid	(excluding VAT)	Paid	(excluding VAT)					
26	26 27		28 29		31				

Note: - Data in respect of unregistered dealers may be consolidated tax rate wise for each Quarter.

* will include purchase of DEPB (for self-consumption), consumables goods & raw material used for manufacturing of tax free goods in Column No.21.

Signature of Dealer / Authorized Signatory

Annexure – 2B

(See instruction 6) SUMMARY OF SALE / OUTWARD BRANCH TRANSFER REGISTER (Quarter wise)

(To be filed along with return)

TIN:Name of the Dealer:Address:Sale for the Tax Period: From ____ to ____

Summary of Sales (As per DVAT-31)

(All amounts in Rupees)

Sr No.	Quarter & Year	Buyer's TIN / Embassy/Organisation Regn. No.	Buyer/Embassy/Organisation Name	Tax Rate (DVAT) (for all columns)
1	2	3	4	5

			Turnover	of Inter-St	tate Sale/Stock	Transfer /	Export (1	Deductior	ns)			
Expor t	Hig h Sea Sale	Own goods transferre d for Job Work against F- Form	Other dealers' goods returned after Job work against F- Form	Stock transfer (Branch) against F- Form	Stock transfer (Consignme nt) against F- Form	Sale against H-Form	Sale agains t I- Form	Sale agains t J- Form	Sale against C+E- I/E-II	Sale of Exe mpte d Goo ds [Sch. I]	Sale s cover ed unde r provi so to [Sec. 9(1)] Read with Sec. 8(4)]	Sale s of Good s Outsi de Delhi (Sec. 4)
6	7	8	9	10	11	12	13	14	15	16	17	18

1	Turnover of Inter-State Sale (Taxable)				Turnover of Local Sale						
Rate of	Sale against	Capital	Sale	Tax	Turnove	Turno	Out	Charges	Charges	Sale	Sale of
Tax	C-Form	Goods sold	witho	(CST	r	ver	put	towards	towards	agai	Petrol/Di
(CST)	excluding sale	against C-	ut)	(Goods)	(WC)	Tax	labour,	cost of	nst	esel
	of capital assets	Forms	forms		(excludi ng	(exclu ding		services	land, if	H- For	suffered tax on
	435015				VAT)	VAT		and other	any, in	m to	full sale
					,			like	civil	Delh	price at
								charges,	works	i	OMC
								in civil	contracts	deal	level
								works		ers	

								contracts			
19	20	21	22	23	24	25	26	27	28	29	30

Note:- Data in respect of unregistered dealers may be consolidated tax rate wise for each Quarter. Data of Embassies/Organisations listed in Sixth Schedule shall be provided entity wise.

Signature of Dealer / Authorized Signatory

Annexure 2C [See Rule 42]

DETAILS OF DEBIT/CREDIT NOTES RELATED TO LOCAL PURCHASE (INCLUDING GOODS RETURNED / CANCELLED etc.)

(To be filed along with return)

Tax Period : ----- To -----

TIN -

Name -

Sr No.	Seller's TIN	Seller's Name	Receipt of C (Decr	Credit Notes rease)	Receipt of Debit Notes (Increase)		
			Turnover Tax (ITC)		Turnover	Tax (ITC)	
1	2	3	4	5	6	7	
Total							

Note – Seller-wise Credit / Debit notes (bulk /invoice wise) details are to be filled. The date of issue of Credit/Debit notes must fall in the quarter under report.

Annexure 2D

[See Rule 42]

DETAILS OF DEBIT/CREDIT NOTES RELATED TO LOCAL SALE

(INCLUDING GOODS RETURNED / CANCELLED etc.)

(To be filed along with return)

Name -

Tax Period : ----- To -----

	Sr No.	Buyer's TIN	Buyer's Name	Issue of Cr (Decr	redit Notes rease)	Issue of Debit Notes (Increase)		
				Turnover	Tax	Turnover	Tax	
Ī	1	2	3	4	5	6	7	
Ī								

TIN -

Total			

Note -1. Buyer-wise Credit / Debit notes (bulk /invoice wise) details are to be filled. The date of issue of Credit/Debit notes must fall in the quarter under report.

2. Word 'Ún-regd.' may be mentioned for Un-registered dealers / Customers in Col. 2.

Annexure – 2E (TO BE FILLED, IN CASE OF REFUND CLAIM)

SI. No.			C	LAIMANT	S INPUT						
1.	a) Details of demand/ outstanding dues pending against the dealer under the DVAT Act and/or CST Act.	Period				Outstand Amoun DST DVA Act T Act					
	b) Please furnish details of objections/ appeal filed, if any	2. 3. Objection No./Appeal No. (whichever is applicable)	Outsta nding deman d	Period to which demand pertains	Whether stay granted	DVAT Appell ate Tribun al	High Court	Supre me Court			
2.	(a) Date of Enforcement Survey, if any										
	(b) Any notice in DVAT-37 issued for audit, special audit during the tax period.			dd/mm/	уууу						
3.	a) Whether all requisite statutory forms filed.			Yes	No						
	b) Are you willing to wait for refund till all statutory Forms are received?										
	c) Are you willing to surrender proportionate refund against statutory form yet to be received?	Yes No									
						Page	9 of 1	0			