

**GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT**

STATEMENT OF PARTICULARS

[See Rule 38(9)]

1. Name of the Dealer
2. Style of business
3. Status of the Dealer
4. (i) Address of the main place of business
(ii) (a) Address of all other places of business in the State, if any
(b) Address of all other places of business, if any
5. Name(s) or Proprietors, Partners, Members: all person having interest in the business
6. Registration No.
7. Financial year
8. Books of accounts maintained (details to be furnished)
9. (i) Method of valuation of opening and closing stock during the preceding year.
(ii) Method of valuation of opening and closing stock in the current year.
10. In the case of Manufacturing Concerns. Detailed Manufacturing Account with Quantity and Value of each item of stock of Inputs, Inputs consumed thereof, finished goods produced, bye-products if any, and shortage in Production if any: state separately and give percentage of yield and shortage thereof.
11. In the other cases, dealers' Trading Account: separately showing the Particulars in respect of each class of goods classified by the dealers, as given in the Schedules appended to the Jharkhand Value Added Tax Act, 2005, in the following format (separate details in respect of Taxable and non-Taxable Turnover shall be furnished).

TRADING ACCOUNT

- | | Quantity | Amount |
|---|----------|--------|
| I. Name of the goods | | |
| II. Schedule and item under which the above was classified by the dealer with rate of Tax | | |
| (a) Opening stock | | |
| (b) Receipts of goods | | |
| (i) Purchases: | | |
| a. Intra-State | | |
| b. Inter-State | | |
| c. In the course of import, | | |
| (ii) Received by transfers: | | |
| a. From head office | | |
| b. From branches | | |
| c. Consignment stock transfer | | |
| (iii) Manufactures | | |
| (iv) Other receipts (give details) | | |
| Sales: | | |
| (i) a. Intra-State | | |
| b. Inter-State | | |
| c. In the course of export | | |
| (ii) Transfers: | | |
| a. To head office | | |
| b. To branches | | |
| c. Consignment stock transfer | | |
| (iii) Consumption | | |
| (iv) Other issues (give details) | | |
| (v) a. Closing Stock | | |
| b. Gross profit | | |
| c. Percentage of gross profit to the Turnover | | |
| 12. In the case of Transfer of Right to use Goods, give details of turnover: Commodity wise | | |
| 13. In the case of Works Contract | | |
| A. Give details of each Works Contract separately as follows- | | |
| (i) Total Contract Amount of each Works Contract | | |
| (ii) Period of Contract | | |
| (iii) Turnover of Works Contract for the year | | |
| (iv) Value of the goods supplied by the contractee | | |

- (v) Value of goods returned to the contractee
- (vi) Value of the Goods purchases:
 - (a) Intra-State
 - (b) Inter-State
 - (c) Otherwise
- (vii) Details of deductions admissible from the Turnover
- (viii) Details of sub-contract awarded
- (ix) (a) Turnover in respect of which compounding was opted and as classified by the dealer with compounded Rate of Tax.
- (b) Tax amounts deducted at source (give details of sources and amounts thereof)
- 14. Turnover of Scrap/Wastage and other items, if any
- 15. Turnover in respect of which Tax is leviable under the Jharkhand Value Added Tax Act, 2005.
- 16. Particulars of Tax Collected and Deposited
 - (i) Total Amount of Tax collected (monthly collection particulars annexed),
 - (ii) Total Amount of Input Tax Credit claimed,
 - (iii) Total amount of Tax paid (monthly payment particulars annexed),
 - (iv) Total amount of Central Sales Tax collected (monthly collection particulars annexed),
 - (v) Total amount Central Sales Tax paid (monthly collection particulars annexed).
- 17. (a) Whether there is any excess or illegal Tax collection,
- (b) If yes, whether the same has been remitted to Government or returned to subscriber with proof thereof
- 18. (a) Whether the purchases are supported by bills/invoices.
- (b) Whether the input Tax credit claimed are supported by Tax invoices and necessary certificates thereof.
- 19. Turnovers covered by sales bills
- 20. (a) Sales turnovers covered by 'C' Forms under Central Sales Tax Act, 1956
- (b) Sales turnovers not covered by 'C' Forms under Central Sales Tax Act, 1957 (give details)
- 21. Value of consignment of goods covered by 'F' Forms
- 22. Turnovers relating to sales made in the course of export
 - (i) Turnovers exempted under Section 5(3) of the Central Sales Tax Act, 1956
 - (a) Whether supported by 'H' Forms (give details)
 - (b) If not give details
 - (ii) Turnovers exempted under Section 5(1) of the Central Sales Tax Act, 1956 (give details)
- 23. Turnovers relating to second and subsequent sales in the course of inter-State trade or commerce
 - (i) Turnovers covered by 'C' Forms and 'E-I' or 'E-II' Forms as the case may be
- 24. Whether there is any excess or illegal Sales Tax collection under CST Act 1956, if so whether the same has been remitted to Government or debited to the subscriber (give details)
- 25. Whether the place of business was inspected and Proceedings were initiated under Section 70 during the year (give/attach details)
- 26. I/We have examined the Trading Account of _____ (mention name and address of the dealer with TIN) as at 31st March _____ and the Profit and Loss Account and Balance Sheet for the year ended on that date.
- 27. I/We certify that the Trading Account, Profit and Loss Account and the Balance Sheet are in Agreement with the Books of Account maintained at the Principal Place of Business at _____ and the branches at _____.
- 28. I/We certify that the Gross Turnover and the Taxable Turnover returned by the Dealer, the Input Tax Credit paid and claimed and Output Tax shown as payable, in the Returns furnished for the above mentioned year, are in agreement With the Books of Account maintained in the Principal Place of Business and the branches at _____.

Date:

Place:

ACCOUNTANT/TAX PRACTITIONER