

**THE WEST BENGAL SALES TAX RULES, 1995**

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**ABSTRACT OF RETURN**  
 (To be furnished with return in form 25)  
 [see rule 162(3)]

Receipt Date

D	D	M	M	Y	Y	Y	Y

(For office use only)

- 1. Charge Code :
- 2. Charge Group :
- 3. Return Period :

\* Monthly / Quarterly / Annually  
 (strike out which is not applicable)

- 4. Return for the Monthly / Quarterly / Year ending: : 

D	D	M	M	Y	Y	Y	Y

- 5. Trade name of the business :
- 6. Registration no. under the W.B.S.T.Act 1994 :
- 7. Gross turnover of sales (item 1 of sec A of Form 25) : Rs. ....
- 8. Inter-state sales from West Bengal (item 2 of Section A of Form 25) : Rs. ....
- 9. Balance turnover of sales (item 3 of sec A of Form 25) : Rs. ....
- 10. Sales Tax payable (item 1 of sec H of Form 25) : Rs. ....
- 11. Amount of tax set off : Rs. ....
- 12. Amount of tax deferred (item 9 of Annex. D) : Rs. ....
- 13. Amount of tax remitted (item 9 of Annex. R) : Rs. ....

-----[To be perforated here]-----

**RECEIPT**

Received return for quarter / month / year ending..... from M/s.....  
 .....holding Registration Certificate No.....

Date :

Signature of the receiving staff

Charge / Division

14. Commodity-wise break-up of sales and tax payable under section 17 :						
Commodity Code No. (office use only)	Name of the Commodity or Group of commodities	Break-up of balance of sales shown in item 9 overleaf				Total Sales tax Payable on the Commodity (Rs.)
		Sales to Registered Resellers (Rs.)	Sales to Registered Manufacturers (Rs.)	Sales to Government (Rs.)	Sales at full Rate as applicable To the commodity (Rs.)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	(Total)					

[ If the number of commodities exceeds 8, please use separate sheet ]

.....

Signature of the dealer

.....

Status

Receipt Date

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**THE WEST BENGAL SALES TAX RULES , 1995**  
**FORM-25**  
 [see rule 161]

**Return of tax payable under the West Bengal Sales Tax Act , 1994 as per book of accounts maintained on the basis of \*mercantile system / \*cash system for the \*year / \*quarter / \*month ending the ..... day of .....**

Name of the dealer.....carrying in the business under the trade name of .....

Address of the dealer .....

Dealer's registration certificate number under the Act. ....

Permanent Account No. of the dealer under the Income Tax 1961 (43 of 1961) .....

Enrollment Certificate No. of the dealer under the West Bengal State Tax on Profession, Trades, Callings and Employments Act. 1979 (W.B.Act VI of 1979)

**SECTION - A**

[ Tax Sales under section 17]

1. Gross Turnover of Sales : Rs. ....
2. Less : Deduction of turnover of sales : Rs. ....  
 under section 17(3)(a) sub clause under which such deduction is claimed amount
- ..... Rs. ....
- ..... Rs. ....
- ..... Rs. ....
- Total : Rs. ....
3. Balance turnover of sales : Rs. ....  
 [(1) - (2)]

<b>Computation of sales tax payable</b> Break up to balance of sales shown in item 3 [ please indicate the amount of sales at different rate of tax]	Rate of tax (percent)	Deduction under section 17(3)(b)	Taxable turnover of sales on which tax is payable [(1) - (3)]	Tax payable under section 17[(4) x (2)]
(1)	(2)	(3)	(4)	(5)
Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
(a)				
(b)				
(c)				
(d)				
(e)				
(f)				
(g)				

**Total sales tax payable**

**SECTION - B**  
 [ (Tax on purchases under section 13(1) read with section 20(2) and 20(3) ]  
**Vide Annexure p**  
 Total tax payable under section 13(1) read with sec. 20(2) and 20(3) : **Rs**.....

**SECTION - C**  
 [ purchase tax payable on stock of goods under section 13(3) ]  
 [For a dealer whose registration certificate has been cancelled or business has been discontinued or liability to pay tax has ceased]  
**Vide Annexure C**  
 Total tax payable under section 13(3) : **Rs**.....

**SECTION - D**  
 [ Tax payable in respect of works contract under section 15 read with section 21 ]  
**Vide Annexure W**  
 Total tax payable under section 15 read with sec. 21: **Rs** .....

**SECTION - E**  
 [ Tax payable on purchase of raw jute under section 12 read with section 20(1) ]  
**Vide Annexure J**  
 Total tax payable under section 20(1): **Rs** .....

**SECTION - F**  
 [ Additional sales tax payable in under section 18A ]  
 [ Applicable for manufacturers and importers of motor spirit ]  
**Vide Annexure L**  
 Total tax payable under section 18A : **Rs** .....

**SECTION - FA**  
 [ Tax payable under section 22D ]  
**Vide Annexure MRP**  
 Total tax payable undr section 22D : **Rs** .....

**SECTION - FB**  
 [ Turnover tax payable under section 18B ]  
**Vide Annexure TT**  
 Turnover tax payable under section 18B : **Rs** .....

**SECTION - FF**  
 [ Turnover tax payable under section 16B ]  
**Vide Annexure T**  
 Turnover tax payable under section 16 : **Rs** .....

**SECTION - G**  
 [ Surcharge payable under sec.16 and additional surcharge payable under sec. 16A ]

1. Tax payable under section 17 ( vide section A)	Rs. ....
2. Less tax payable on which no surcharge is payable according to the proviso sec. 16	Rs. ....
3. Tax payable under section 21 (vide section D)	Rs. ....
4. Tax on which surcharge is payable (1-2+3)	Rs. ....
5. Surcharge payable @ 10% on the amount shown in 4	Rs. ....
6. Tax on sales of goods referred to in the proviso to section 16A On which no additional surcharge is payable	Rs. ....
7. Tax on which additional surcharge is payable (4-6)	Rs. ....
8. Additional surcharge payable @5% o the amount shown in 7	Rs. ....
9. Total surcharge and additional surcharge payable (5+8)	Rs. ....

**SECTION - H**

[ Total tax , turnover tax and surcharge payable ]

1. Tax on sales payable under section 17 (vide section A)	: Rs.
2. Tax on purchase payable under section 13(1) (vide section B)	: Rs.
3. Tax on purchase payable under section 13(3) (vide section C)	: Rs.
4. Tax payable in respect of works contract under section 15 (vide sec. D) 5.	: Rs.
Tax payable on purchase of raw jute under section 12 (vide sec. E) 6.	: Rs.
Additional sales tax payable under sec. 18A (vide sec. F)	: Rs.
6A. Tax payable under section 22D (vide section FA)	: Rs.
6B. Turnover tax payable under section 18B (vide section FB)	: Rs.
7. Turnover tax payable under section 16B (vide section FF)	: Rs.
10. Surcharge payable under sec. 16 and additional surcharge payable under sec 16A (Vide section G)	: Rs.
8. Total amount payable	: Rs.
10. Amount of tax set off under section 22 , section 22A , section 22B & section 22C	: Rs.
11. Amount of tax deferred under sec. 40 in respect of *a newly set up industrial unit / expanded portion of an existing industrial unit as per Annexure D	: Rs.
12. Amount of tax remitted under sec. 41 in respect of * a newly set up industrial unit / expanded portion of an existing industrial units as per Annexure R	: Rs.
13. Net amount payable [ (9) - (10) / (11) - (12) ]	: Rs.

14. Tax paid under challan No. ...., dated .....of the \*Reserve Bank of India at Kolkata / government Treasury at .....

- ( a ) \* I/We \*do/do not manufacture any goods in West Bengal and \*I/We\*am/are liable/not liable to pay tax under section 13(1) and as such \*I/We \*do/do not furnish an Annexure 'P' along with the return :
- ( b ) \*I/We \*have/have not claimed \*deferment of payment of tax under section 40/\*remission of tax under section 41 and as such \*I/We \*do/do not furnish an Annexure \* 'D'/'R' along with the return :
- ( c ) \*I/We \*am/are not liable to pay interest under section 31(1) in respect of the period for which this return is furnished and payment of such Interest has been made by Challan No. ...., dated ..... of \*the Reserve Bank of India / Government Treasury at.....  
..... for Rs.....

The above statement is true to the best of my knowledge and belief .

.....  
Signature

.....  
Status

# INSTRUCTIONS

Return including the Abstract of Return should be filled in property . For filling up the Abstract of Return the following instructions may be followed : -

- 1 . Charge code is the two letters in the Registration certificate number . For example for a dealer having Registration Certificate number CR /1 2 0 5 , the Charge Code is CR .
- 2 . Group indicates the assessment group to which the dealer 's file belongs .
- 3 . In entry number 4 , the month and year in which the return period ends , should be indicated . The first month of an English calendar , i .e . , January should be indicated as 0 1 in the two boxes meant for month ( M ) and February as 0 2 and so on . In the two boxes for years the last two figures of the year should be indicated . Thus for the quarter ending March , 1 9 9 8 , the boxes should be filled in as : 0 3 9 8 .
- 4 . In item number 14 , sales of commodities should be shown separately . If dealer knows commodity code (s) the same may be indicated in ( 1 ) . If the number of commodities exceeds the number of rows provided , separate statement may be enclosed .

Appropriate Annexures as indicated in the Return should be enclosed , where applicable .

In page 1 of the Return , under item 2 of Section A, the sub -clause under which deduction is claimed should be indicated . For example if deduction is claimed against sales of tax -free goods the sub clause should be (i) . Similarly , the sub -clause relating to deduction against i nter -state sales should be mentioned as (iii) .

ANNEXURES ( P, C, W, J, L, D & R )  
THE WEST BENGAL SALES TAX RULES, 1995

**ANNEXURE “P ”**

***Annexure to the return in Form 25 to be furnished by a registered dealer liable to pay tax under section 13(1) of the west Bengal Sales Tax Act, 1994***

[ See rule 162 ]

Annexure to the return in form for this \*year/quarter/month ending the ..... Day of .....

Name of the dealer ..... Carrying on business under the Trade name of .....

..... Address of the dealer .....

Dealer's certificate of Registration No. under the West Bengal sales Tax Act. 1994. ....

A. Computation of tax payable under section 13(1)(a) ( in respect of purchase from a dealer who is not registered for direct use in the manufacture in west Bengal or for packing etc.)

Rs. ....

1. Specified purchase price in respect of the return period
2. Deduction under section 20(3) on account of purchases  
Included in item I and referred to in the flowing clauses-

- (i) Clause ( a )
- (ii) Clause ( b )
- (iii) Clause ( c )
- (iv) Clause ( e )

Read with the rules in chapter VII

3. Balance (1 minus 2) representing the taxable specified purchase price
4. Tax payable at .....per cent on item 3

Total -

B. Computation of tax payable under section 13(1)(b) ----

( a ) Where specified purchase price of goods for use in the manufacture or packing of goods in West Bengal for sale in West Bengal can be determined under section 20(3) (d) ---

1. Specified purchase price in respect of Purchase referred to in sec. 13(1)(b)
2. Deduction under sec. 20(3) on account of Purchase included in item I and effected during the return period and
  - i) referred to in section 20(3)( c )
  - ii) referred to in section 20(3)(d)
  - iii) referred to in section 20(3)(e)  
read with rules in chapter VII.
3. Balance [I minus 2] representing the taxable Specified purchase price
4. Tax payable at .....Per cent on item 3

Rs. ....

Total -

(T2)

( b ) Where specified purchase price in respect of Purchase referred to in section 20(3) can not be fully identified but specified purchase is determined in accordance with the proviso to sec 20(3)(d) -

1. Specified purchase price in respect of Purchase referred to in sec. 13(1)(b)
2. Deduction under sec. 20(3) on account of Purchase included in item I and effected during the return period and
  - (i) referred to in section 20(3)( c )
  - (ii) referred to in sec. 20(3)(e) read with rules in chapter VII

Total

3. Balance (1 minus 2)

**X. In respect of the period where the return relates to any month or quarter, other than the last month, or quarter of a year , or a year**

4. Specified purchase price determined under Proviso to section 20(3)(d) read with rule 69(1)(a)
5. Taxable specified purchase price in respect Period mentioned in item 4 [3 minus 4]
6. Tax payable at \_\_\_\_\_ per cent of item 5

(T3)

**Y. Where the return relates to the last month or quarter of a year**

7. Specified purchase price determined under proviso to section 20(3)(d) read with rule 69(1)(b)
8. Taxable specified purchase in respect of the period
9. Tax payable at \_\_\_\_\_ per cent of item 8

(T4)

**C. Computation of tax payable under section 13(1)( c ) in respect of purchases from any dealer who is not registered for use otherwise than in manufacturing**

(1) specified purchase price in respect of the period Rs

(2) Deduction under section 20(3) on account Of purchase included in item I and referred to in the following clauses of that section -

- (i) Clause ( a )
  - (ii) Clause ( b )
  - (iii) Clause ( c )
  - (iv) Clause ( e )
- read with the rules in chapter VII

Total ----

(3) Balance [1 minus 2] representing the taxable Specified purchase price

(4) Tax payable at \_\_\_\_\_ per cent in item 3

Total tax payable under section 13(1) - (T1+T2+T3 or T4+T5) (T5)

Dated :

Signature .....  
(Dealer)



**THE WEST BENGAL SALES TAX RULES 1995**

**Vide Annexure "C"**

[purchase tax payable on stock of goods under section 13(3)]  
[ see rule 162 (1) (b)]

Annexure to the return in Form 25 for the \*year/quarter/month ending the ..... day  
of .....

Name of the dealer .....carrying the business under the trade name of  
..... Dealer's certificate of registration No.  
under the West Bengal Sales Tax Act. 1994 .....

Purchase price [ please indicate the amounts separately taxable at rates shown in column (2) ] (Rs.)	Rate of tax ( per cent) under section 17	Tax payable [(1) x (2) ] (Rs.)
(1)	(2)	(3)
Total tax payable		

**THE WEST BENGAL SALES TAX RULES 1995**

**ANNEXURE "W"**

[See rule 162(1) ( c )]

Annexure to the return in Form 25 for the \*year / quarter / month ending the ..... day of  
.....Name of the dealer ..... carrying on  
business under the trade name of .....  
Dealer's certificate of registration No. under the West Bengal Sales Tax Act. 1994.....

1. Gross contractual transfer price Rs.

2. Less deduction on contractual transfer price under section 21(1)

Clause under which such Deduction is claimed	Amount
-------------------------------------------------	--------

( a ) Rs.

( b ) Rs.

Total

Rs.

3. Balance contractual transfer price on which taxls payable (1 - 2)

4. Computation of tax payable

Break up of the balance shown in 3

Amount (Rs.)	Rates of tax (per cent) Section 21	Tax payable[(1) X (2)] (Rs.)
(1)	(2)	(3)

Total tax payable  
under section 21

**THE WEST BENGAL SALES TAX RULES 1995**  
**ANNEXURE "J"**

[see rule 162(1)(d)]

Annexure to the return in Form 25 for the \*year / quarter / month ending the ..... Day of .....

Name of the dealer ..... Carrying on business under the

Trade name of .....

Dealer's certificate of Registration No. under the W.B. Sales Tax Act. 1994 .....

1. Computation of tax payable on purchase of raw jute by an occupier of a jute mill
  - (a) turnover of purchases as defined in sec 2(39)(a) Rs. ....
  - Less (b) Deduction under section 20(1)(b) Rs. ....
  - (c) Balance of which tax is payable under sec. 20(1)[(a) - (b)] Rs. ....
  - (d) Tax payable at ..... Per cent under section 20(1) (a) on the turnover of purchase shown in (c) Rs. ....
2. Computation of tax payable by a shipper on purchases on raw jute
  - (a) Turnover of purchases as defined in section 2(39)(b) Rs. ....
  - (b) Tax payable at .....per cent under section 20(1)(b) Rs. ....

on the turnover of purchase shown in (a)

Total tax payable under section 20(1) , [1(d) + 2(b)] Rs. ....

**THE WEST BENGAL SALES TAX RULES , 1995**  
**ANNEXURE "L"**

[see rule 162(1)(e)]

Annexure to the return in Form 25 for the \*year / quarter / month ending the ..... Day of .....

Name of the dealer ..... Carrying on business under the

Trade name of .....

Dealer's certificate of Registration No. under the W.B. Sales Tax Act. 1994 .....

1. Tax payable under section 17 on sales of goods specified in part B of schedule IV other than furnace oil and kerosene oil Rs. ....
2. Additional sales tax payable @ ..... per cent on the amount shown against 1 Rs. ....

**THE WEST BENGAL SALES TAX RULES , 1995**  
**ANNEXURE "T"**

[see rule 162(1)(f)]

Annexure to the return in Form 25 for the \*year / quarter / month ending the ..... Day of .....

Name of the dealer ..... Carrying on business under the

Trade name of .....

Dealer's certificate of Registration No. under the W.B. Sales Tax Act. 1994 .....

1. Name of the goods specified in Schedule VIII B on which turnover Tax payable Rs. ....
2. Gross turnover of sales of goods mentioned in item 1 Less : Rs. ....
  - (a) Sales in the course of inter-State trade or commerce within the Meaning of section 3 of the Central Sales Tax Act. 1956 , or In the course if import of the goods into , or export out of the Territory of India , within the meaning of section 5 of the Act. Rs. ....
  - (b) other sales as prescribed under clause (b) of section 16B 3. Rs. ....
- Turnover of sales on which turnover tax is not payable [2(a)+2(b)] 4. Rs. ....
- Balance turnover of sales on which turnover tax is payable Rs. ....
5. Turnover tax payable Rs. ....

THE WEST BENGAL SALES TAX RULES , 1995

**ANNEXURE MRP**

Annexure to the return in form 25 for the \*year / quarter / month ending in the ..... day of

.....  
[See rule 162 (1) (g) ]

Name of the dealer .....carrying

On business under the trade name of .....  
..... No.  
of dealer's certificate of registration  
under the W.B.Sales Tax Act,1994.....

A. For tax payable under sub-section (1) of section 22D -

1. Aggregate of maximum retail price on which the dealer has paid  
tax under sub-section (1) of section 22D Rs. ....

2. Computation of tax under sub-section (1) of section 22D :

Name of goods	Aggregate of maximum retail price	Rate specified under sub-section (1) of section 22D	Tax payable under sub-section (1) of section 22D

Total Tax Payable .....

B. For tax payable under sub-section (2) of section 22D -

1. Aggregate of sales-price (excluding tax) of the quantity of the goods  
by which it exceeds aggregate of maximum retail price of equal  
quantity of such goods Rs.

2. Computation of tax payable under sub-section (2) of section 22D :

Name of goods	Aggregate of maximum retail price	Aggregate of sale-price (excluding tax)	Amount by which (3) exceeds (2)	Rate specified under sub-section (1) of section 22D	Tax payable under sub-section (2) of section 22D
(1)	(2)	(3)	(4)	(5)	(6)

Total Tax Payable .....

\* strike out whichever is not applicable

Date : .....  
.....  
Signature of the dealer

THE WEST BENGAL SALES TAX RULES , 1995

**ANNEXURE - TT**

Annexure of the return on Form 25 for the \*year/quarter/month  
ending on the ..... day of .....

[see rule 162 (1) (h) ]

Name of the dealer ..... carrying on business under the  
trade name of .....No. of dealer's certificate of  
registration under the West Bengal Sales Tax Act,1994.....



- 5. Total amount of tax payable on the taxable turnover of sales shown at item 4 .....
- 5A. Total amount of tax payable under section 17A Rs .....
- 5B. surcharge payable under section 16 Rs .....
- 5C. Additional surcharge payable under section 16A Rs .....
- 5D. Additional sales tax payable under section 18A Rs .....
- 6. Purchase tax payable under section 12/section 13 .....
- 7. Tax payable under section 15 .....
- 8. Total amount of tax payable (total of item 5,5A,5B,5C,5D) .....
- 9. Amount of tax eligible for deferment under section 40.....

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

Date :.....

Signature of the dealer

**THE WEST BENGAL SALES TAX RULES , 1995**

**ANNEXURE "R"**

[see rule 1 6 2 ]

**Annexure to the return in Form 25 for the \*year/quarter/month ending the ..... day of  
.....period from ..... to .....**

Name of the dealer ..... Carrying on business under the trade name of .....

..... Address of the dealer .....

Dealer's certificate of Registration No. .... under West Bengal Sales Tax Act.1994

**Part - I**

- 1. Location on the \*newly setup industrial unit / expanded portion of an existing industrial unit .....
- 2. Date on which tax became first payable in respect of the \*newly set up industrial unit / the Expanded portion of an existing industrial unit .....
- 3. Gross value of the \*fixed capital assets/additional fixed capital assets as defined in the explanation To section 40 .....
- 4. \*\*.....per cent of the value at item 3 or fifty crore rupees , whichever is less.....
- 5. (a) amount of tax remitted under section 41 upto the previous \*month/quarter/year.....  
(b) Amount of tax remitted under section 41 for the \*month/quarter/year for which this Annexure is furnished as per calculations in item 9 of the **Part-II** below .....
- 6. Total amount of tax remitted under section 41 upto the \*month/quarter/year for which this Annexure is furnished .....

[Total of item 5(a) and 5(b)]

**Part - II**

Computation of tax payable in respect of the newly set up industrial unit or the expanded portion of an existing industrial unit of the dealer.

1. Turnover of sales during the period .....
  2. Total amount deducted from the amount in item 1 on account of goods returned, cash deduction allowed, sales under section 17(3) .....
  3. Taxable turnover of sales .....
  4. Break -up of taxable turnover of sales shown in item 3 :
    - A. Taxable turnover of sales against declaration in **Form** .....
    - B. Taxable turnover of sales against declaration in **Form** .....
    - C. Balance taxable turnover of sales :

Taxable :

(I) @..... %	Rs. ....
(II) @..... %	Rs. ....
(III) @..... %	Rs. ....
(IV) @..... %	Rs. ....
  5. Total amount of tax payable on the taxable turnover of Sales shown at item 4 .....
  - 5A. Total amount of tax payable under section 17A Rs. ....
  - 5B. Surcharge payable under section 16 Rs. ....
  - 5C. Additional surcharge payable under section 16A Rs. ....
  - 5D. Additional sales tax payable under section 18A Rs. ....
  6. Purchase tax payable under sec. 12 / sec13 .....
  7. Tax payable under section 15 .....
  8. Total amount of tax payable (Total of items 5, 5A, 5B, 5C, 5D)
  9. Amount of tax eligible for remission under section 41 .....
- The above statement is true to the best of my knowledge and belief .

Date .....

(Signature of the dealer)

\* Strike out whichever is inapplicable.

\*\* The Percentage in item 4 Part-I as applicable to the dealer should be filled in by him