FREQUENTLY ASKED QUESTIONS (FAQs) for

VAT 15

1: How to Copy / Paste data in the return form from any other excel sheet?

Copy Paste Option: If you want to copy paste any data from external source then it can be achieved as follows.

To paste any data from external source please open your Return Form First and then your source file from where data needs to be copied.

Please ensure that data is copied from and pasted into relevant sections only, else it might result in error while uploading the file.

For Ex.
1. **Amount should be copied to amount fields only**
2. **Copied data must not contain any negative figures, figures in decimals or figures containing commas**
3. **If copy / pasting fields containing Drop Downs (List of Values, like for Nature of Transaction, District, State etc.) should contain exact values as in the form originally**

While "Validating" the sheet these copy paste errors <u>might</u> get by-passed BUT it will result in failure while uploading the form.

Unlock Fields: In case you have copied some data from another Excel sheet, then after pasting the data in return forms PLEASE PRESS "UNLOCK FIELDS" BUTTON to edit the pasted data.

2: There are different Colors of cells in the VAT 15 form. What is their relevance?

OR

Why am I not able to enter data in certain cell as they are locked?

1. All **Light Grey** cells are input fields where entry is to be expected.

2. All the **Dark Grey** colored cells are calculated fields (as per the Calculation of VAT forms).You can edit those fields which will prompt you about the changes you have made while validating the form. If desired user can bypass and go ahead with changed values also.

3. All **Blue** colored cells are read only cells. You cannot edit the values in these cells.

3: Which are Mandatory / Non-Mandatory Fields?

OR

What is the relevance of Red (*) & Green (*) star mark in certain fields?

All fields marked with red asterisks (*) are mandatory fields for all scenarios, However fields marked with green asterisks (*) are kept as Non-Mandatory for particular Scenarios on the basis of Nature of Transaction. Eg: In VAT 23, TIN NO is marked with green (*) since it is non-mandatory for "Retail Sales"; But "Value of Goods" is marked as red (*) as it shall be mandatory for all scenarios.
If mandatory fields are not entered then you will not be allowed to proceed further.

4: Where to enter Job Work / Labour Transactions?

In case of repair and job work done / got done within state, where VAT is charged on such sale to / purchase from taxable person then transaction of material part has to be entered in VAT 23 / 24 and labour part to be given in Work Sheet 3A (in case of sale) / Work Sheet 5B (in case of purchase)

5: There is Nature of Transaction with Exempted sales / purchases, what is the exact meaning?

Exempted Sale means: Sales made as Exempted Unit
Exempted Purchase means: Purchases from Exempted Unit

In case of Sale of Exempted Goods (sold to other than taxable person):
- Purchase Value of such goods (on which VAT is NOT payable) is to be entered directly in Column 10 WS 5B.
- The additional value of sale (on which VAT is to be paid) can be entered as normal sales in VAT 23.
- And the entire sale amount must be included in your Gross Sales.
- Opening stock ITC (from previous quarter), may be shown in WS 4, Column 4B(a), along with other adjustments of ITC in WS 4.

If nature of transaction is "Exempted Purchase" / "Exempted Sale", the form will ask for Rate of VAT, but TAX (ITC) will NOT be calculated automatically.

6: How to show Transaction which are liable for Purchase tax u/s 20?

Purchases which are liable to purchase tax u/s 20 are to be dealt under Nature of Transaction: "**Purchase of taxable goods from other than Taxable and Registered Person except goods liable to Purchase Tax u/s 19(1)**"

7: There is mention of "Unspecified Sales" in Work Sheet 6; what is the meaning and relevance?

OR

On Validating VAT 15, I'm getting alert for "Unspecified Purchase", how to rectify this?

The "Unspecified Sales" / "Unspecified Purchases" as shown in WS 6 / VAT 15, bears the meaning as follows:

Unspecified Sales is the difference of amount in Gross sales figure given at 1(a) of WS 5B & the Details of sales as given in VAT 18 & VAT 23.

Hence the Gross Sales given at WS 5B (Column 1(a)) must be according to the definition and in coherence with details of sales as present in VAT 18 & 23.

Similarly, Gross Purchase given at WS 5B (Column 1(b)), must be according to the definition and in coherence with details of purchases as present in VAT 19 & 24

Definition:

Gross Sales: Gross sales must be including works contract (i.e. Job work also) turnover and sale of capital goods but excluding consignment sales, stock transfer, sale in transit and sales on high seas.

Gross Purchase: Gross Purchases must be including capital goods, stock transfer receipts, consignment receipts, purchase in transit & job work got done.

You may take care of following (common mistakes):

- Discounts, Returned, Cancelled sales should NOT be reduced from Gross Sales amount. Ex: if sales is Rs 100/- and Sales Return is Rs 20/-, then **Gross Sales should be Rs. 100**. The values for discounts, sales return etc. will get reduced automatically in VAT 15
- Don't add values of Branch Transfer / Consignment Transfer / E-I & E-II sales etc. in your Gross Sales

8: Where to show Sale / Purchase of Petrol & Diesel?

Sale / Purchase of Petrol & Diesel from Oil CO's within the state are not be entered in VAT 23 / 24. These details are to be given in WS 5B, Column 6.

9: Where to show Transactions involving Capital Goods?

Sale / Purchase of Capital Goods are to be entered in VAT 18 / 19 / 23 / 24 as per Relevant Nature of Transaction. ITC Adjustment to be shown in WS 1G.

10: What TIN is to be entered for Dealers which have "Applied For" Status and haven't received their TIN yet?

You can enter **A/F** In case of taxable sale/purchase to taxable dealer who has applied for VAT registration and has not received his TIN yet.

11: I am not able to find commodity in Drop Down list, what to enter?

Please use the "search commodity" feature provided in the form itself. This will give you search results within the form even by entering a small portion of entire name of commodity (along with trade names for VAT 23 & 24). You may directly copy / paste the names from search results to the relevant fields of the form. If a particular commodity is not found, please enter parent / nearest commodity.

12: Debit Note no in 18 / 19 is not present, what should I enter?

In vat 18 and 19 in case of discount/ incentives, credit/ debit note no. and date to be entered in S No. of Invoice and Date of Invoice

13: How can I enter details of Quantity / GR No / GR Date in VAT 18 & 19?

These fields have been made Non Mandatory

14: Why Additional Tax on 5% items is not getting calculated?

After last revision of rates by the dept. the commodities which are applicable for 5% rate of VAT are only 'declared goods' on which Additional tax is NOT applicable. Hence the form doesn't calculate additional tax for item @ 5% rate of VAT.

15: What TIN is to be entered in case of Retail Purchase / Sale, as the form is not accepting 03111111111?

TIN is not mandatory for Retail Sale / Purchase, please leave the TIN filed as blank wherever not applicable, like in case of Retail Sale / Purchase or Sale without C Form etc..

16: I have sold Tax free goods to Taxable person, where to show the entries, because Rate of VAT is not taking 0?

Such entries are to be given under Nature of Transaction as "**Tax free Sale**" and NOT in "Sale to taxable person" Tax. For Tax free sales, 0 is allowed in Rate of VAT.

17. Where to Submit Commission Sale of Commission Agents while filing quarterly VAT Return?

There is no need to give this information. It has been department's decision to take the return of Katcha Arhtiya only annually.

18. I have filled data in VAT 18 / 19 etc., but it is not getting reflected in VAT 15 or Worksheets.

You need to validate each individual sheet after filling the data by clicking on "Validate" button. This button is present at the bottom of each form. Only after pressing this button, the data will flow into relevant fields of other sheets.

19. Why there are two columns for Nature of Transaction at first column and then at last column?

For "Sales Return OR Purchase Return", "Discount / Incentive" and "Cancellation of Sales" you need to select the Nature of Transaction in last column also (for each such transaction).

20. Where to show extra tax amount in case of rounding off differences?

Please note the form contains 4 places where you can adjust the difference due to rounding off.
- CST-1: Column 7A
- And one column given in each of the three worksheets
  - 6A,
  - 6B &
  - 6C.

These columns allow only Upwards correction in output tax & Downwards correction in ITC, however vice-versa is not allowed in the form.

21. Is it mandatory to validate all sheets? How do I know which worksheets to fill?

There are 6 worksheets in the form (WS 1 – WS 6). For which a separate Work Sheet index is present in the form. Based on the nature of transactions selected in VAT 18 / 19 / 23 / 24 these work sheet will get mandatory to be filled, this is clearly depicted in the Work Sheet Index. You are not required to validate the work sheets which are not mandatory for you and you haven't filled nay data in them.
However, you can fill any worksheet you want to based on your specific requirement.

Alternately, you may also 'Validate All' sheets through a single click on the button provided at the bottom of Index Sheet.

22. How to adjust prior period adjustments which result in decrease of tax?

As per section 26(4) of the PVAT Act, any prior period adjustment resulting in higher tax amount may be adjusted along with returns (refer WS 1F), BUT if it is resulting in lesser tax, then same should be claimed as refund. Please consult your district office in case of any discrepancy.

23. Why the system is asking rate of tax for Exempted purchases and Exempted sales.

"Please note that even if, form is asking for Rate of VAT,
- The Tax amount will NOT get calculated in VAT 24 and
- It will get calculated but NOT added to total of tax in VAT 23."

24. Form is not allowing / not calculating properly the value of Branch Transfer in case of sales return / cancellation of sales.

Since Branch transfer is not a part of your regular sales and doesn't even gets counted in your Gross Sales (please refer Gross Sales definition as per WS 5B, Column 1(a)), hence Goods coming inwards from branch transfer as against sent outwards earlier, should NOT be considered as "sales return of branch transfer" in VAT 18, but they should come as new entry in VAT 19 as Branch Transfer (inwards). This is further required to justify and avoid mismatches in ICC entries & Returns data

25. Rate of ITC Reversal has been increased from 4% to 5%.

As per the notifications released from the department rate of reversal of ITC has been increased from 4% to 5%. Since the change has happened during the 4th Quarter, the worksheets will by default calculate the amount at the rate of 4%. However the additional amount due to increase of rate to 5%, must be given in Work Sheet 1J, Column (iii).

26. How to take print of VAT 15?

The mechanism of VAT returns is very much similar to IT return, wherein you upload the XML file and get the print of receipt of successful upload. However the in case you need to take the print of VAT 15 as being shown in the form, it may be taken from within the form itself as a normal print of any excel document. Further, the columns adjustment has been done in the latest form for ease of printing and fields like TIN, Name, Period etc. have been added on top of form to easily identify the print outs.

27. Why am I getting "Error in Submission" when I try to upload the XML?

Although maximum possible checks have been included in the form so as to catch the error in the form itself, still there might be following reasons due to which this error in submission may be coming:

- You might be using a form generated through some third party software, other than Department's website. Please **use the form downloaded from the website only** for returns filling
- **Use the latest form** downloaded from website only. Old versions of the form (used in 3rd Quarter filling) will no longer be allowed to upload
- In case you have **copied and pasted** data in the VAT 15 form, please ensure following:
    - o Amount fields should not contain negative values. For transactions related to discount, cancellations, sales return etc. automatic deduction will happen in the form. Negative values are not allowed in any field of the form
    - o Amount fields must not contain decimals in the figures. Paisa figures are not allowed in amount fields. Please put values only in rupees. Ex: If the value is 84.90, please enter 85
    - o Amount fields must not contain commas in the figures. Ex: if you want to enter 8,45,250 the value should not contains commas and only 845250 should be entered.
    - o Data pasted in fields which have list values (Drop down lists) like Nature of Transaction, State, District, Trade, Commodity etc. must be written in exactly same way as it was originally in the List
    - o Date must be in dd/mm/yyyy format only. Ex 5th March 2013 should only be written as 05/03/2013

28. How to claim Entry Tax / adjust reversal of ITC against Entry Tax

- Entry tax paid by you is to be entered in VAT 19 (or VAT 18 in case of Sales Return / Cancellation)
- This amount will automatically get populated in Work Sheet 1A & VAT 15 Col. 5(c)
- If you have any reversal applicable the proportion of same needs to be entered in third column of Work Sheet 1A
- If no reversal is applicable you can put "0" in worksheet 1A & entire amount would be taken as ITC in Vat 15, column 5(c)

29. How to show adjustments due to Tax Element already included in sales.
OR
Which figure to enter in VAT 23 & Gross Sales, in case tax element in included in sales.

Please see following Illustration for clear understanding on working of form:

- If your Gross Sales is Rs 100000 /- which includes Tax element of 5000/-
- In VAT 23, you need to enter the Net Sales on which VAT needs to be applied i.e. 95000/-
- In worksheet 5B, enter Gross sales as 100000/- in Column 1(a)
- In worksheet 5B, enter Tax Element as 5000/- in Column 2.

30. What is TIN Check Utility & What is its output

Users may now check the correctness of TINs entered by them in VAT 23 & 24 by click of one button.

As an output of this TIN check utility, users can check corresponding to all TINs entered in VAT 23 & 24 the following results:
- Whether the TIN entered is a valid TIN
- Status of the TIN (Active / Blocked / Cancelled)
- Name of the Dealer against that TIN as per Dept. Records

However, the data of this utility will be updated till last date of the quarter for which the returns are being filled.