

Refund Claimed?
‰ Yes
‰ No

Department of Trade and Taxes  
Government of NCT of Delhi

<b>Original / Revised</b>
If revised -
(i) Date of filing original return _____
(ii) Acknowledgement/ Receipt No. _____
(iii) Date of discovery of mistake or error _____
Attach a note explaining the revisions

## Form DVAT 16

[See Rule 28 and 29]

### Delhi Value Added Tax Return

<b>R1</b> Tax Period	<b>From</b>		/		/		<b>To</b>		/		/	
		dd		mm		yy		dd		mm		yy

<b>R2.1</b> TIN																	
<b>R2.2</b> Full Name of Dealer																	
<b>R2.3</b> Address																	
<b>R2.4</b> Telephone No.																	

<b>R3</b> Description of top 3 items you deal in (In order of volume of sales for the tax period. 1-highest volume to 3-lowest volume)	1		Code:			
	2		Code:			
	3		Code:			

<b>R4</b> Turnover details	Gross Turnover								
	Turnover (Central)								
	Turnover (Local)								

<b>R5</b> Computation of output tax	Turnover (Rs.)	Output tax (Rs.)
<b>R5.1</b> Goods taxable at 1%		
<b>R5.2</b> Goods taxable at 4%		
<b>R5.2(1)</b> Goods taxable at 5%		
<b>R5.3</b> Goods taxable at 12.5%		
<b>R5.4</b> Goods taxable at 20%		
<b>R5.5</b> Works contract taxable at 4%		
<b>R5.5(1)</b> works contract taxable @ 5%		
<b>R5.6</b> Works contract taxable at 12.5%		
<b>R5.7</b> Exempted sales / other deduction claimed		
<b>R5.8</b> Output Tax before adjustments	Sub Total (A)	
<b>R5.9</b> Adjustments to output tax (Complete Annexure and enter <b>Total A2</b> here)	Total A2 from Annexure → (B)	
<b>R5.10</b> Total Output Tax	(A+B)	

R6 Turnover of Purchases in Delhi (excluding tax) & tax credits	Purchases (Rs.)								Tax Credits (Rs.)								
R6.1 Capital goods																	
R6.2 Other goods																	
R6.2(1) Goods taxable at 1%																	
R6.2(2) Goods taxable at 4%																	
R6.2(3) Goods taxable at 5%																	
R6.2(4) Goods taxable at 12.5%																	
R6.2(5) Goods taxable at 20%																	
R6.2(6) Works Contract taxable at 4%																	
R6.2(6)(1) works contract taxable @ 5%																	
R6.2(7) Works Contract taxable at 12.5%																	
R6.2(8) Exempted purchase																	
R6.2(9) Purchases from Unregistered dealers																	

R6.3 Tax credit before adjustments								Sub Total (A)																							
R6.4 Adjustments to tax credits (Complete Annexure and enter Total A4 here)								Total A4 from Annexure								(B)															
R6.5 Total Tax Credits								(A+B)																							
R7.1 Net Tax								(R5.10) - (R6.5)																							
R7.2 Add : Interest, if payable																															
R7.3 Add : Penalty, if payable																															
R7.4 Less : Tax deducted at source (attached _____ No. of TDS certificates in original)																															
R7.5 Balance payable								(R7.1+R7.2+R7.3-R7.4)																							
R7.6 Less : Amount deposited by the dealer (attach proof of payment)																															
S. No.	Date of deposit	Challan No.	Name of Bank and Branch	Amount																											
R8 Net Balance*								(R7.5-R7.6)																							

\* 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																	
R9.0 Balance brought forward from line R8 (Positive value of																	
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 CLAIMED, PROVIDE DETAILS IN THIS BOX												
<b>R10</b> Details of Bank Account												
<b>R10.1</b> Account No.												
<b>R10.2</b> Account type (Saving/Current etc.)												
<b>R10.3</b> MICR No.												
<b>R10.4</b> Name of Bank & Branch												

<b>R11</b> Inter-state trade and exports/imports	Inter-state Sales / Exports						Inter-state Purchases / Imports					
<b>R11.1</b> Against C Forms												
<b>R11.2</b> Against C+E1/E2 Forms												
<b>R11.3</b> Inward/outward Stock Transfer against F Forms												
<b>R11.4</b> Against H Forms												
<b>R11.5</b> Against I Forms												
<b>R11.6</b> Against J Forms												
<b>R11.7</b> Exports to / Imports from outside India												
<b>R11.7(1)</b> Exempted sale/purchase including High Sea Sale etc.												
<b>R11.8</b> Other (not supported by any Form)												
<b>R11.9</b> Capital goods												
<b>R11.10</b> Total												

**R12** Verification  
 I/We \_\_\_\_\_ 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 \_\_\_\_\_  
 \_\_\_\_\_ Day \_\_\_\_\_ Month \_\_\_\_\_ Year

### Instructions for filling Return Form

1. Please complete all the fields in the form.
2. State 'N/A' in any fields which is not applicable to you.
3. Return has to be filed within the time limit prescribed in Rule 28 of the DVAT Rules.
4. Each page of the return form shall be signed by the authorised signatory.
5. For reporting adjustments, please use the following convention :
  - a. Any amount that decreases the output tax or tax credits should be entered as a negative amount with a negative sign (-) before it.
  - b. Any amount that increases the output tax or tax credit should be entered as a positive amount.
6. Attach copy of month wise summary of Sale and Purchase registers maintained in Form DVAT-30 & 31 in the format appended at Annexure-2A & 2B. This should be reported dealer wise instead of bill & date wise. Sale / purchase made from un-registered dealers may be reported in one row for a month.
7. Dealers having tax period other than a month should also report the sale / purchase summary month wise.
8. Works Contractors should report gross sale turnover during the tax period including labour, services and consumables in the return and claim exemption for service charges etc. by mentioning it under item R5.7.

#### Annexure

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

#### A1 Adjustments to Output Tax

Nature of Adjustment	Increase in Output Tax (A)	Decrease in Output Tax (B)
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)		
A1.4 Goods sold returned [Section 8(1)(d)]		
A1.5 Bad debts written off [Section 8(1) (e) and Rule		
A1.6 Bad debts recovered [Rule 7A(3)]		
A1.7 Tax payable on goods held on the date of cancellation of registration (Section 23)		
A1.8 Others adjustments, if any (specify)		
<b>Total</b>		

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

Nature of Adjustment	Increase in Tax Credit (C)	Decrease in Tax Credit (D)
A3.1 Tax credit carried forward from previous tax period		
A3.2 Receipt of debit notes from the seller [Section 10(1)]		
A3.3 Receipt of credit notes from seller [Section 10(1)]		
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 of stock transfer out of Delhi [Section 10(3)]		
A3.8 Tax credit for Transitional stock held on 1 <sup>st</sup> April 2005 (Section 14)		
A3.9 Tax credit for purchase of Second-hand goods (Section		
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		
A3.13 Tax credit adjustment on sale or stock transfer of capital goods [Section 9(9)(a)]		
A3.14 Others adjustments if any (specify)		
A3.15 Reduction in Input Tax Credit due to sale of goods at price lower than the purchase price [Section 10(5)]		
A3.16 Second or third installment of balance tax credit on capital goods [Section 9(9)(a)]		
<b>Total</b>		
<b>A4 Total net Increase / (decrease) in Tax Credits (C-D)</b>		

**Annexure - 2A**  
(See instruction 6)

**SUMMARY OF PURCHASE / INWARD BRANCH TRANSFER REGISTER**  
(Month wise)

(To be filed along with return)

TIN : \_\_\_\_\_ Name of the Dealer : \_\_\_\_\_  
Address : \_\_\_\_\_ Purchase for the tax period : From \_\_\_\_\_ to \_\_\_\_\_

**Summary of Purchase (As per DVAT-30)**

(All amounts in Rupees)

S. No.	Month & Year	Seller's TIN	Seller's Name
1	2	3	4

Purchase not eligible for credit of Input Tax					
Import from Outside India	High Sea Purchase	Purchase from exempted units	Purchase From Unregistered Dealer/Composition Dealer/Non-creditable goods/against Retail Invoices	Purchase of Tax Exempted Goods	Capital Goods
5	6	7	8	9	10

Purchase not eligible for credit of Input Tax					
Inter-State Purchase/Stock Transfer					
Inter State Purchase				Stock Transfer	
C-Form	H-Form	C/E1/E2 Form	None	Branch Transfer	Consignment Transfer
11	12	13	14	15	16

Purchase Eligible for Credit of Input Tax			
Capital Goods			
Purchase Amount	Rate of Tax	Input Tax Paid	Total Purchase (Including Tax)
17	18	19	20

Purchase Eligible for Credit of Input Tax				
Others				
Type of Purchase	Purchase Amount	Rate of Tax	Input Tax Paid	Total Purchase Including Tax
Purchase of Goods/Work Contract				
21	22	23	24	25

- Data in respect of unregistered dealers may be consolidated tax rate wise for each month

Signature of Dealer /  
Authorized Signatory

**Annexure - 2B**  
(See instruction 6)

**SUMMARY OF SALE / OUTWARD BRANCH TRANSFER REGISTER**  
(Month 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)

S. No.	Month & Year	Buyer's TIN	Buyer's Name	Inter-state Branch / Consignment Transfer	Export out of India	High Sea Sales
1	2	3	4	5	6	7

Interstate Sales					
Goods Type	Form C/H/I/J/E1/E2	Rate of Tax	Sales Price (Excluding CST)	Central Sales Tax	Total
Capital Goods/Others					
8	9	10	11	12	13

Local Sales			
Type of Sale	Rate of Tax	Sales Price (Excluding VAT)	Output Tax
Sale of Goods/Works Contract			
14	15	16	17

- Data in respect of unregistered dealers may be consolidated tax rate wise for each month

Signature of Dealer /  
Authorised Signatory