

Receipt Date

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D D M M Y Y

**<sup>1</sup>[ THE WEST BENGAL SALES TAX RULES,1995**

**FORM 25**

[ See rule 161]

Return of tax payable under the West Bengal Sales Act, 1994 as per books 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 on 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 Act. 1961 (43 of 1961) \_\_\_\_\_

Enrolment certificate No. of the dealer under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979(W.B.Act VI of 1979)

**Section A**

**(Tax on sales under section 17)**

1. Gross Turnover of sales : Rs \_\_\_\_\_

2. Less : Deduction of turnover of sales  
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) ]

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[Please see the Instructions if assistance is needed to fill in the Form]

## Computation of sales tax payable

| Break up of balance of sales shown in item 3[ please indicate the amount of sales at different rates of tax] | Rate of tax (per cent) | 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)  |                        |                                  |   |  |
| <b>Total sales tax payable</b>   |                        |                                  |   |  |

### SECTION B

[Tax on purchase under section 13(1) read with 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 section 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 under section 18A]  
[ Applicable for manufacturers and importers of motor spirit]

Vide Annexure L

Additional Sales Tax payable under  
section 18A

: Rs. \_\_\_\_\_

### SECTION G

[Surcharge payable under section 16 and additional surcharge  
payable under section 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 to section 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% per cent 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 percent on the  
amount shown in 7 Rs. \_\_\_\_\_
9. Total surcharge and additional surcharge payable (5+8) Rs. \_\_\_\_\_

## SECTION II

| [ Total 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(1) (vide Section C)   | Rs. _____        |
| 4. Tax payable in respect of works contract under section 15(vide Section D)  | Rs. _____        |
| 5. Tax payable on purchase of raw jute under section 12 (vide Section E)  | Rs. _____        |
| 6. Surcharge payable under section 16 and additional surcharge payable under section 16A(vide section F)  | Rs. _____        |
| 7. Additional sales tax payable under section 18A(vide Section G)   | Rs. _____        |
| <b>8. Total amount payable</b>  | <b>Rs. _____</b> |
| 9. Amount of tax set off under section 22, section 22A and under section 22B  | Rs. _____        |
| 10. Amount of tax deferred under section 40 in respect of *a newly set up industrial unit/expanded portion of an existing industrial unit as per Annexure 'D' | Rs. _____        |
| 11. Amount of tax remitted under section 41 in respect of *a newly set up industrial unit/expanded portion of an existing industrial unit as per Annexure 'D' | Rs. _____        |
| <b>12. Net amount payable[(8)-(9)/10/11]</b>  | <b>Rs. _____</b> |
| 13. Tax paid under challan No. dated of the * Reserve Bank of India at Calcutta Government treasury at _____  |                  |

- (a) \*I/We \*do/do not manufacture any goods in West Bengal and \*I/We \*am/are 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

<sup>1</sup>[THE WEST BENGAL SALES TAX RULES, 1995  
**ABSTRACT OF RETURN**  
**(To be furnished with return in Form 25)**  
**[See rule 163(3)]**

Receipt Date 

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**D D M M Y Y**  
**( For office use only )**

1. Charge Code : 

|  |  |
|--|--|
|  |  |
|--|--|
2. Charge Group : 

|  |
|--|
|  |
|--|
3. Return Period : \*Monthly/Quarterly/Annual  
(Strike out which is not applicable)
4. Return for the Month/Quarter/ Year ending 

|  |  |  |  |
|--|--|--|--|
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**M M 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 section 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 section A of Form 25) : Rs. \_\_\_\_\_
10. Sales tax payable (item 1 of Section H of Form 25) : Rs. \_\_\_\_\_
11. Amount of tax set off : Rs. \_\_\_\_\_
12. Amount of tax defreed (item 9 of annexure D) : Rs. \_\_\_\_\_
13. Amount of tax remitted (item 9 of Annexure R) : Rs. \_\_\_\_\_
14. Vide separate sheet: attached Rs. \_\_\_\_\_
- \_\_\_\_\_ [ to be perforated here ] \_\_\_\_\_

14. Commodity-wise break-up of sale and tax payable under section 17 :

| Commodity Code No.<br>(office use only) | Name of the commodity of group of commodities | Break up of balance of sales shown in item 9 overleaf |  |                              |  | Total Sales Tax payable on the commodity<br>(Rs.) |
|---|---|---|--|------------------------------|--|---|
|   |   | Sales to registered resellers<br>(Rs.)                | Sales to registered manufacturers<br>(Rs.) | Sales to Government<br>(Rs.) | Sales at full rate as applicable to the commodity<br>(Rs.) |   |
| 1                                       | 2   | 3   | 4  | 5                            | 6  | 7   |
|   |   |   |  |                              |  |   |
|   |   |   |  |                              |  |   |
|   |   |   |  |                              |  |   |
|   |   |   |  |                              |  |   |
|   |   |   |  |                              |  |   |
|   |   |   |  |                              |  |   |
|   |   |   |  |                              |  |   |
|   |   |   |  |                              |  |   |
|   | <b>TOTAL</b>                                  |   |  |                              |  |   |

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

\_\_\_\_\_  
Signature of the dealer

\_\_\_\_\_  
Status