$\underline{FORM-XXIV\text{-}C}$ Department of Commercial Taxes, Government of Uttar Pradesh

[See Rule-45(10) of the UPVAT Rules, 2008]

Return of Tax period- Monthly / Quarterly
(Form of Return of a Tax Period to be filed by dealers executing works contract)

1- A	ssessment Year					o be							-						-				
2- T	ax Period Ending	on											-	d	d	-	m	n	1 -	y	y	y	у
	Designation of Ass Authority	essing	-																				
4- N	Jame of Circle / So	ector	-																				
5- N	Name / address of t	the dealer	-																				
6- T	'axpayer's Identific	cation Nu	mber [TI	N]						-													
6A- T	Taxpayer's PAN (Permane	nt Accor	unt N	lum	ber)				-													
(a) D S. no.									Amount of purchases outside UP Value Freight & other														
S. 110.	Purch			ithir	ı UP			om	1		V	alu			(out igh	sid t &	e U	P		To	tal	
		register	ed deale	r		on of											wai ens	-					
		register	ed deale	r		on of									(wai						<u> </u>
	details of purcha	ases from	register	ed de	regi	rs in <u>.</u>	d de	eale	re (C-1													
	details of purchase Tax payal Commodi	ases from	register	red de	regi ealei	rs in	Anned de	eale exu	re (Ta	K		Am	exp	ens	ses	ax				
(b) Pi	urchase Tax payal	ases from	register	red de	regi ealei	rs in	Anned de	eale exu	re (Tax	X			exp	ens	ses	ax				
(b) Pi	urchase Tax payal	ases from	register	red de	regi ealei	rs in	Anned de	eale exu	re (Tax		ota	Am	exp	ens	ses	ax				
(b) Pi	urchase Tax payal	ases from ble on pur ity	register chases fi Turno	red de com uver o	ealer mareg	rs in gistere	Anned de	eale exu	re (Tax			Am	exp	ens	ses	ax				

9- Computation of taxable turnover in case of works contract not covered by any composition scheme-(a) If proper Books of Account have been maintained

S.	Particulars	Amount
no.		
1-	Total amount received or receivable	
2-	Deduct	
i-	All amounts representing the value of goods consumed in execution of the works contract; in	
	which property in goods is not transferred to the contractee	
ii-	All amounts representing the value of exempt goods and the profit thereon	
iii-	All amounts representing the rent paid or payable in respect of machinery and other equipments	
	taken on hire for use in the execution of works contract	
iv-	All amounts representing the value of service and labour and the profit thereon	
V-	All amounts representing the value of goods in which property has been transferred as a result	
	of sale in the course of inter-state trade or commerce;	
vi-	All amounts representing the value of goods in which property has been transferred as a result	
	of sale in the course of export of goods out of the territory of India	

vii-	All amounts representing the value of goods in which property has been transferred as a result	
	of a sale outside the State;	
viii-	All amounts representing the value of non-vat goods which have been purchased from within	
	the State in the circumstances in which the dealer himself is liable to pay the tax on purchases	
ix-	All amounts representing value of non vat goods where such goods have been purchased from a	
	registered dealer.	
Х-	The amount representing the cost of establishment and other similar expenses of the contractor	
	to the extent it is relatable to supply of labour and services, and the profit thereon.	
3-	Total (i to x of 2)	
4-	Taxable turnover under UPVAT Act, 2008 (1-3)	
5-	Payments made to registered sub-contractors	
6-	Net taxable turnover under UPVAT Act, 2008 (4-5)	

(b) If proper Books of Account have not been maintained

S. no.	Contract No.	Name & Address of Contractee	Nature of Contract	Gross amount received or receivable	Deduction on account of labour & services and	Payments made to registered sub-	Net taxable amount of works contract
					profit thereon*	contractors	[5-(6+7)]
1	2	3	4	5	6	7	8

^{*}As per rule 9(3) of UPVAT Rules.

(c) Computation of tax:-

S.N.	Name of commodity	Taxable turnover of sale	Rate of tax	Amount of tax
i-				
ii-				
iii-				
iv-				
etc			Total=	

10-	Total	tax	pavable	[8+9 <i>(</i>	(c)1

Rs.----

11- Details of ITC

S.No.	Particulars	Amount
i-	ITC brought forward from previous tax period	
ii.	ITC earned during the tax period *	
iii	Total (i+ii)	
iv	ITC adjusted against tax payable for tax period	
v	Balance ITC carried forward to next tax period (iii-iv)	

^{*} Attach details in Annexure C-3

1	2-	Net	Tax	Pay	able	[10]	-11	l(iv)]
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Rs.----

(a) Tax deposited in Bank / Treasury

Name of the bank / branch	T. C. number	Date			An	10U	nt	of 1	tax			
												ſ
	Total:											Ī

(b) By adjustment against adjustment vouchers

Adjustment Voucher No.	Date	Amount of tax									
Total:											

(c)-Deposit by Tax deduction at source

S. no.	Name & Address of contractee/ person making tax deduction at source	Amount of TDS	S.no. of Certificate in Form-XXXI submitted
	Total:		

¹³⁻ Details of tax deposited:-

14- Total Deposit of Tax [13(a)+13	3(b)+13(c)]	Rs					
	DECLA	RATION					
I	S/o,D/o,W/o/	Status					
	all the statements and	n rule-32(6)], do hereby declare and verify that, to the figures given in this return are true and complete and					
		Name and signature of partner /proprietor/karta etc Name & style of the dealer (status) TIN					

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												U	PVA	T –	XXI	V-C												Annexure - C-1				
						. <u>I</u>	_is	t c	of p	ou	rch	ase	es n	<u>1ac</u>	de a	gai	nst	ta	x i1	nvc	ice	<u>:</u>										
(i)	Name and																															
	address of																															
	purchasing dealer																															-
																												l l				
(ii)	TIN																															
(iii)	Assessment year				-													Ľ	Tax	peri	od e	ndin	g on		d	d	m	m	y	y	y	y
(1)							.					700			T	•	-		• .•													
(iv)	Name and address					TI	١						ax-		Date	-	D	escr	ription of commodity Taxable								Total					
	of selling dealer												oice		Tax							_		_	valu			of ta			mour	-
												Γ	Vo.		invoi	ce	N	ame		Cod	e	-	ntity		goo	ds	c	harg	ed.		f tax	
						,																/ IVI (easure	-						ir	ivoic	:e
1																																
2																																
3																																
4																																
5																																

Name and signature of the partner/proprietor etc.
Status
Name and style of the dealer
ΓΙΝ

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Annexure - C-2

Computation of Composition money in respect of Contracts covered by Composition Schemes

S.	Con-	Name &	Nature	Gross	Amount	Deductions admissible			Net	Amount	Amount		Total		
no.	tract	address of	of	amount	paid to				compound-	of	and abo	ve the compo	sition mo	ney	compou
	no.	contractee	Cont-	received	registered	Earth	Material	Other	able amount	Compos	Comm	Turnover	Rate	Amount	nd -ing
			ract	or	sub-	work	supplied by	deduct -	[5-(6+7+8+9)]	-ition	o-dity		of	of Tax	amount
				receivable	contractor		contractee	ions		money	-		Tax		(11+15)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Name and signature of the partner/proprietor etc
Status
Name and style of the dealer
TIN

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Annexure C-3

(A) ITC earned on purchase of taxable goods

S.N.	Name of the	purchased from		aler against tay	nurchased from	nerson other that	n registered dealer against	Total input tax credit
5.11	commodity	pur chascu 110m	invoice	arci agamst tax	pur chascu ii oiii	voice	Total input tax credit	
		measure/quantity	value of	tax paid or	measure/quantity	value of goods	tax paid to Treasury	(5+8)
			goods	payable		_	_	
1	2	3	4	5	6	7	8	9
						•		
	Total							·

(B) Computation of RITC in respect of goods used in execution of works contracts covered by composition schemes

S.N.	Name of the	Quantity/measure of goods	Purchase value	Value of goods	Total	Rate of tax	Amount of
	goods	used in execution of works	(exclusive of tax)	disposed off otherwise	[4+5]	payable	reverse input
		contracts covered by	of the quantity as	than by way of		under the	tax credit
		composition schemes	in col. 3	sale(estimated)		Act	
1	2	3	4	5		6	7
i							

(C) Net ITC admissible $[A(9) - B(7)]$	Rs	
		Name and signature of the partner/proprietor etc.
		Status
		Name and style of the dealer
		TIN

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Annexure C-4

(Information to be furnished along with return of each tax-period in relation to purchases against **Form-C**)

Sl. No.	Name of the seller	TIN	Address	State	Purchase order no.	Purchase order date		Invoice date	Description of goods	Taxable Amount	CST	Total Invoice Value	Form-38 No.	Purpose of purchase of goods (write code*)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.														
2.														
									Total:					

^{*} Write 1 for resale, 2 for use in manufacture/ processing of goods for sale, 3 for mining, 4 for use in generation/ distribution of power, 5 for use in packing of goods for sale/resale and 6 for use in Telecommunication network.

Name and signature of the partner/proprietor etc.
Status
Name and style of the dealer
TIN