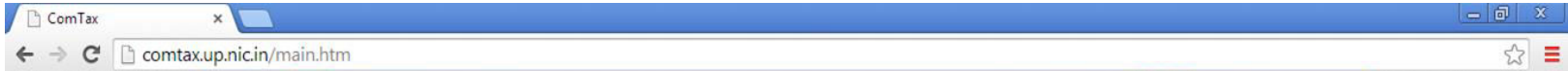


Return Form-24 Defaulter Check Criteria

Offline Tool Process Flow



Step 1. Download latest tool from homepage <http://comtax.up.nic.in/main.htm>



Uttar Pradesh Commercial Taxes Department

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Online Amendment in Registration is Available from 01 July 2014

Certificate of Registration

Certificate No: 131217019101

Commercial Tax Officer Training Institute
4, Vibhuti Khand, Gomti Nagar, Lucknow-226010, U.P., India

ISO 9001:2008

Initial Registration Date	17 th Dec. 2013	Issue Date	17 th Dec. 2013
1 st Surveillance on or before	17 th Nov. 2014	Valid Until	16 th Dec 2016
2 nd Surveillance on or before	17 th Nov. 2015		

Managing Director
TAX Certification Pvt Ltd.
Accredited by Joint Accreditation System of Australia and New Zealand

Department Services

- MIS Reports
- Mobile OCS / S.I.B. OCS
- Administrators
- Employees Information System

Toll Free No. for connectivity problem 1800-2333334

Dealer Services

- e-Form / e-Sancharan (e-Sancharan Process Flow)
- e-Registration
- e-Pargaman

Notice Board/Bulletin Board

- COMMISSIONER ADDRESS FOR DEPARTMENTAL OFFICER'S

समस्त ज्वेलर एंडीशनल कमिश्नर,
समस्त ज्वेलर कमिश्नर (कार्यपालक)
वाणिज्य कर, उत्तर प्रदेश

फार्म XXIV की जांच पर पाया गया कि फार्म XXIV की रसीद काटते समय वित्तीय वर्ष, टैक्स पीरियड आदि के अंकन में त्रुटियाँ रहती हैं तथा अपूर्ण फार्म XXIV की भी रसीद जारी हो जाती है। बाद में रिटर्न त्रुटिपूर्ण पाये जाने पर कर निर्धारण अधिकारी द्वारा कार्यवाही की जाती है। अतः आवश्यक है कि रसीद काटने वाले कर्मचारी द्वारा वित्तीय वर्ष एवं टैक्स पीरियड सावधानी से चयनित किया जाए तथा यह भी आवश्यक है कि रसीद काटने वाले कर्मचारी के पास एक चेक लिस्ट उपलब्ध हो जिसके अनुसार जांच करके रसीद जारी की जाए। रसीद काटने वाले कर्मचारी को कोई गणतीय गणना नहीं करनी है बल्कि फार्म XXIV के विभिन्न कालम में वांछित अनुलग्नकों के पखिल होने या न होने का परीक्षण निम्नानुसार अंकित चेक लिस्ट के अनुसार किया जाना अपेक्षित है :-

क्र.सं.	फार्म XXIV का क्रमांक	विषय	जांच के बिन्दु
1	7(a)(i)	Purchase in own a/c against tax invoice	इसमें धनराशि अंकित है, तो Annexure-A Part-I संलग्न होना चाहिये।
2	7(a)(v)(a-i)	Purchase in U.P. principal a/c against tax invoice	इसमें धनराशि अंकित है, तो Annexure-A Part-II संलग्न होना चाहिये।
3	7(a)(vi) & 7(b)(vi)	Purchase return	इसमें धनराशि अंकित है, तो Annexure-A-1 संलग्न होना चाहिये।
4	7(c)(i)	Capital goods purchased against tax invoice	इसमें धनराशि अंकित है, तो Annexure-A-2 संलग्न होना चाहिये।
5	7(A) OS	Purchase value of goods received from out side the State.	इसमें धनराशि अंकित है, तो Annexure- C, D, E or F संलग्न होना चाहिये।
6	8(a-i)	Turnover of sale in own account against tax invoice	इसमें धनराशि अंकित है, तो Annexure-B Part-I संलग्न होना चाहिये।
7	8a(iv)(a-I)	Sale against tax invoice	इसमें धनराशि अंकित है, तो Annexure-B Part-II संलग्न होना चाहिये।
8	8a (xii) & 9b (vi)	Sale return	इसमें धनराशि अंकित है, तो Annexure-B-1 संलग्न होना चाहिये।
9	14 (iii) & 16 (c)	Net tax and Total tax deposited	इन दोनों कालम में धनराशि समान होनी चाहिए।

रसीद काटते समय यह भी देख लिया जाए कि संबंधित कालम में अंकित धनराशि एवं अनुलग्नक का योग समान हो।

उक्त निर्देशों का कड़ाई से अनुपालन कराया जाए।

Acknowledgment will generate
in 10 days

Yrs
2014-2015
(मल्लुजाय कुमार नारायण)
कमिश्नर वाणिज्य कर,
उत्तर प्रदेश।

Step 4.Fill Data in Given Excel Sheet

	A	B
1	DESCRIPTION	ENTRIES
2	Dealer's TIN	09700000001
3	Financial Year	2014-2015
4	Tax Period (1,2,3)	2
5	Month (1,2....12)	2
6	Quarter (1,2,3,4)	0
7	11. Installment of compounding scheme, if any	1212.00
8	12. Amount of TDS	21.00
9	13)Tax Payable[in Rs.]	
10	i.Tax on purchase	12.00
11	ii.Tax on sale	16.00
12	iii.Installment of compounding scheme,if any	12.00
13	iv.T.D.S. amount	12.00
14	14. Detail of ITC	
15	i.ITC brought forward from previous tax period	12
16	ii.ITC earned during the tax period	
17	a) On Purchases made on own account	12.00
18	b) On Purchases made through purchasing commision agent against Certificate in Form VI	12.00
19	c) Installment of ITC on opening Stock due in the tax period	12.00
20	d) Installment of ITC on Capital Goods due in the tax period	12.00
21	(e) ITC reversed during the tax period	21.00
22	(f) Admissible ITC in the tax period (a+b+c+d-e)	27.00
23	iii.(a) Adjustment of ITC against tax payable	21.00
24	(b) Adjustment of ITC against CST	14.00
25	iv.ITC carried forward to the next tax period,if any	12.00
26	15. Net Tax	
27	i.Total tax payable(Serial no. 13)	52.00
28	ii.ITC ajustment[14(iii)] (a+b)	35.00
29	iii.Net tax	17.00

If amount filled in Net Tax , Upload Bank Detail File

VAT/NONVAT/Other-State	Sale/Purchase	DESCRIPTION	AMOUNT(in Rs.)
v	p	Purchase in Own A/c against tax invoice(annexure-A Part-I)	12112.00
v	p	Purchase in Own A/c from unregistered Dealer	121.00
v	p	Purchase of exempted goods	0.00
v	p	Purchase from Ex. U.P.	0.00
v	p	Purchase in Principals A/c	0.00
v	p	Purchase against tax invoice(annexure-A Part - II)	1212.00
v	p	Other purchases	0.00
v	p	Ex. U.P. principal	0.00
nv	p	U.P. principal	0.00
nv	p	Ex. U.P. principal	21.00
v	p	Any Other Purchase	0.00
nv	p	Purchase from registered dealers	0.00
nv	p	Purchase from unregistered	1212.00
nv	p	Purchase of exempted goods	0.00
nv	p	Purchase from Ex. U.P.	0.00
nv	p	Purchase in Principals A/c	0.00
cg	p	Purchase against tax invoice (Annexure-A2)	0.00
cg	p	Purchase from person other than registered Dealer	0.00
nv	p	Any Other Purchase	0.00
os	p	Purchase against Form C / Form H / Form I	0.00
os	p	Value of goods received from outside State against Form F	0.00
v	s	Turnover of sale in OwnA/c against tax invoice(annexure-B)	0.00
v	s	Turnover of sale other than in column-1	0.00
v	s	Turnover of sale of exempted goods	0.00
v	s	Interstate sale against form C	0.00
v	s	Interstate sale without form C	0.00
v	s	Sale in course of export out of India	0.00
v	s	Sale in course of import	0.00

If amount filled , Upload annexure A Part I

If amount filled , Upload annexure A Part II

If amount filled , Upload annexure A2

If amount filled , Upload annexure C or D

If filled , Upload annexure F

If filled , Upload annexure B

Defective Messages for Net tax of Main and Bank detail

Bank Detail	Main Form	Amount Match	Message
Uploading	Not Uploading		Uploaded Bank Detail but not Uploaded Main Form sheet.
Not Uploading	Uploading		Filled amount in Net Tax of Main Form sheet but not Uploaded Bank Detail sheet.
Uploading	Uploading	Not Match	amount Filled in Net Tax of Main File sheet is not matching with Bank Detail sheet amount sum.

Note- 1% tolerance should be given in case of amount matching in every annexure

Defective Messages for Annexure A

VatNonVat	Annexure A	Amount match	Message
Not Uploading	Uploading		Uploaded Annexure A sheet but not Uploaded VatNonVat Detail sheet
Uploading	Not Uploading		filled amount in Purchase in own A/c against Tax Invoice of VatNonVat sheet but not Uploaded Annexure A sheet
Uploading	Uploading	Not Match	amount filled in Purchase in own A/c against Tax Invoice of VatNonVat sheet not matching with Annexure A Part I TaxableGoods sum
Uploading	Uploading	Not Match	amount filled in Purchase in own A/c against Tax Invoice of VatNonVat sheet not matching with Annexure A Part II TaxableGoods sum

Defective Messages for Annexure A2

VatNonVat	Annexure A2	Amount match	Message
Not Uploading	Uploading		Uploaded annexure A2 sheet but not Uploaded VatnonVat sheet .
Uploading	Not Uploading		filled amount in Purchase against Tax Invoice in VatNonVat sheet but not Uploaded Annexure A2 sheet .
Uploading	Uploading	Not Match	amount filled in Purchase against Tax Invoice of Vatnonvat is not matching with Annexure A2 TaxableGoods sum.

Defective Messages for Annexure B

VatNonVat	Annexure B	Amount match	Message
Not Uploading	Uploading		Uploaded VatNonvat sheet but Uploaded Annexure B sheet
Uploading	Not Uploading		filled amount in Turnover of Sale in own A/c of VatNonvat sheet but not Uploaded Annexure B sheet .
Uploading	Uploading	Not Match	Amount filled in Turnover of Sale in own A/c of VatNonvat sheet not matching with Annexure B TaxableGoods sum.

Defective Messages for Annexure D

VatNonVat	Annexure D	Amount match	Message
Not Uploading	Uploading		Uploaded annexure D sheet but not Uploaded VatnonVat sheet
Uploading	Not Uploading		filled amount in Value of goods received from outside the state against Form F in VatNonVat sheet but not Uploaded Annexure D sheet .
Uploading	Uploading	Not Match	Amount filled in Purchase against Tax Invoice of Vatnonvat sheet is not matching with Annexure D ValueofGoods sum.

Defective Messages for Annexure C/E/F

VatNonVat	Annexure C/E/F	Amount match	Message
Not Uploading	Uploading		Uploaded Annexure C or E or F sheet but not Uploaded VatnonVat sheet .
Uploading	Not Uploading		amount in Value of goods received from outside the state against Form C or D Or E or F in VatNonVat sheet but not Uploaded Annexure C or Annexure F or Annexure E sheet .
Uploading	Uploading	Not Match	filled amount in Value of goods received from outside the state against Form C Or I or H in VatNonVat File not matching with Annexure C or Annexure F or Annexure E amount sum.

Defective Messages on Acknowledgement

(i) From Registered dealers	0
(ii) Other purchases	1233
(iii) Purchase returns	0
(iv) Net purchases	1233
(c) Capital Goods	
(i) Purchases against tax invoice	0
(ii) Other purchases	0
(iii) Total purchases	0
(d) Through Commission Agents	
(i) Value of goods	8400
(ii) Amount of tax paid	8400
4. Sales	
(a) VAT Goods	
(i) Sales against tax invoice	0
(ii) Other Sales	0
(iii) Sale returns	0
(iv) Net sales	0
(b) Non-VAT Goods	
(i) Taxable turnover of sales	0
(ii) Other sales	0
(iii) Sale returns	0
(iv) Net sales	0

9. Total Tax payable	1261
10. Details of ITC	
(i) ITC brought forward from previous tax period	12
(ii) ITC earned during the tax period	24
(iii) Installment of ITC due during the tax period	24
(iv) ITC reversed during the tax period	21
(v) ITC adjusted in this return	21
(vi) ITC adjusted against CST	14
(vii) ITC carried forward to next tax period	12
11. Net tax payable after adjustment of ITC	181
12. Details of tax deposited	
(i) In bank or treasury	970
(ii) By adjustment	847
(iii) Total	1817

This Return is Defective Due to following Reasons

Sl. No.	Description
1.	Amount Filled in Net Tax of Main Form is not matching with Bank Detail amount
2.	Amount Filled in Net Tax of Main Form is not matching with Bank Detail amount
3.	Filled amount in Purchase in own A/c against Tax Invoice of VatNonVat Form but not Uploaded Annexure A
4.	Filled amount in Purchase in own A/c against Tax Invoice of VatNonVat Form but not Uploaded Annexure A
5.	Amount filled in Purchase in own A/c against Tax Invoice of VatNonVat File not matching with Annexure A Part I amount
6.	Amount filled in Purchase in own A/c against Tax Invoice of VatNonVat File not matching with Annexure A Part I amount
7.	Amount filled in Purchase in own A/c against Tax Invoice of VatNonVat File not matching with Annexure A Part II amount

Thank You..!!

