

**THE KERALA VALUE ADDED TAX RULES, 2005**

**FORM No. 25A**

**APPLICATION FOR INPUT TAX CREDIT ON OPENING STOCK HELD**

( See RULE 12(2) )

HELP LINE contact persons/Ph. Nos.
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Date: 

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TIN*									

01. Name & Address of the dealer
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<u>02</u>	List of Goods in Stock as on 1st April 2005* date of change over to vat on which a claim of input tax credit is made <b>GOODS TAXABLE AT SALE OR FIRST PURCHASE POINT UNDER THE KGST ACT, 1963/</b>									
Sl. No.	Name of the supplier with KGST No*/ TIN*	Description of goods	Quantity in hand	Invoice No. and date	Value of the goods held in stock as on 31/03/2005*/the date of change over to VAT *	Rate of KGST Including AST	Amount of tax reflected in the Invoice/ Bill	Amount of Input Tax applying formula under rule 12(3) for goods other than declared goods (FSP / FPP) *	Amount of Input Tax applying formula under rule 12(3) for declared goods	Input Tax Credit admissible on Sale point good (8+9+10)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>TOTAL</b>										

03 <b>List of Goods in Stock as on 1st April 2005 on which a claim of input tax credit is made</b> <b>GOODS TAXABLE AT PURCHASE POINT UNDER THE KGST ACT,1963 (not applicable to a presumptive tax dealer changing over to VAT)</b>									
Sl. No.	Name of the supplier with KGST No. Invoice No. and date.	Description of goods	Quantity in hand	Purchase value of first purchase point goods at average cost during March	Input Tax credit admissible on such FPP goods	FPP tax actually paid on actual purchase value (applicable to first purchaser only)	Closing stock value of last purchase point goods as on 31/03/2005	Tax paid on such closing stock of LPP goods	Input Tax credit admissible on purchase point goods (7+9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

04	Stock taken by (Status of person concerned)	
05	**Name & Address of the Chartered Accountant or Cost Accountant who certified stock statement as on 31/03/2005/ * date of change over to VAT	

**Note:** Use additional sheets if space is insufficient.

### Declaration

I / we.....here by declare that the particulars furnished herein are true to the best of my/our knowledge, belief and information and that no material facts have either been concealed or misrepresented

(SEAL)

Name, Signature and status of the person signing

*Complete in Duplicate*

FOR OFFICE USE

VAT OFFICER

Fill up only columns which are relevant to the dealer submitting the form

\*. Here note the input tax relating to goods taxable at the point of first sale/ first purchase where the dealer claiming input tax credit had purchased the goods from a second or subsequent seller or from the first or subsequent purchaser, as the case may be.

\*\* Applicable only in the case of dealers who were covered by Sec. 27A of the KGST Act 1963 during 2004-05.

\* Strike out whichever is not applicable

In the case of a presumptive tax dealer filing the form in respect of opening stock held on the date of change over to VAT, sub-columns 7,9, and 10 of column 02 shall not be applicable.

**TOTAL**