

**Government of Andhra Pradesh  
Commercial Taxes Department**

Office of the  
Commissioner of Commercial Taxes,  
Andhra Pradesh, Hyderabad.

**CCT's Ref. No. CS(1)/ 29 /2015**

**dated:20 .03.2015.**

Sub:- APVAT Act, 2005 –VAT Returns –Input Tax Credit eligible to claim in the Returns-Sub-Rules 4 to 12 of Rule 20- March Returns to be filed along with VAT 200B or 200F –Data entry of VAT 200B/VAT200F in VATIS- Certain Instructions issued – Regarding.

It is to bring to the notice of all the assessing authorities that as per sub-rules 4 to 10 of Rule 20, of APVAT Rules 2005, the VAT dealers dealing in different combinations of taxable sales, exempted goods sales, exempted transactions are required to file form VAT 200B along with VAT 200 in the month of March , showing the calculation of actual eligible input tax credit for the period of twelve months ending March.

Further, as per sub-rule 12 of Rule 20, Where a VAT dealer opts to pay tax by way of composition, such dealer shall furnish Form VAT 200E along with Form VAT 200 for each tax period. Such VAT dealers shall calculate for each tax period the eligible input tax credit by excluding the turnover or value relating to composition in Form VAT 200E. In addition the VAT dealer shall furnish an adjustment return in Form VAT 200F for the month of March for a period of 12 months ending March making an adjustment of input tax credit in the Form VAT 200F.

Now login facility is provided for AC(LTU)/C.T.O's in VATIS for the data entry of Form VAT 200B and VAT 200F. Hence the data entry in VATIS is required to be made as follows.

1. The AC(CT),LTU of each division is required to enter in VATIS, the data of VAT 200 B/ VAT 200F, as the case may be, in respect of all dealers of LTU in the division for the months of March 2013 and March 2014 on or before 30-04-2015
2. The CTOs of circles are required to enter in VATIS, the data of VAT 200B/ VAT 200F pertaining to Top 50 dealers in each circle for the months of March 2013 and March 2014 on or before 30-04-2015.

The Deputy Commissioner(CT)s of the divisions are requested to monitor this item of work and submit compliance report by 30-04-2015.

Sd/- J. Syamala Rao

Commissioner(CT)

To

The Deputy Commissioners of All Divisions

The Assistant Commissioner(CT),LTUs in the divisions

Commercial Tax Officers of All circles in the state

Copy to the Senior Officers in the office of Commissioner(CT) for information