



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Srinagar.

Notification
Srinagar, the 15th July, 2014

SRO 220— In exercise of the powers conferred under section 24 of the Jammu and Kashmir Motor Spirit and Diesel Oil (Taxation of Sales) Act, Svt. 2005, the Government hereby direct that following amendment shall be made in the Jammu and Kashmir Motor Spirit and Diesel Oil (Taxation of Sales) Rules, Svt. 2005, namely:-

1) In rule 15.-

(a) after sub-rule(a), the following sub-rule shall be inserted, namely:-

“(aa) The return shall be accompanied by depot-wise details in Form P4A”

b) after explanation to clause (d), the following shall be added as sub-rule(e)-

“(e) Notwithstanding anything contained in this rule, any dealer or class of dealers as may be specified by the Commissioner by a notification, shall file the return electronically alongwith the proof of payment within the period prescribed in this rule”.

(b) Form, P4 shall be substituted by the form appended hereto this notification.

By Order of the Government of Jammu and Kashmir.

Sd/-

(B.B. Vyas), IAS

Principal Secretary to Government
Finance Department

No. ET/Estt/52/2014

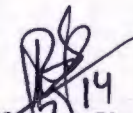
Dated: 15-07-2014

Copy to the:-


1. Financial Commissioner, Revenue, J&K.
2. Financial Commissioner, Industries & Commerce Department.

15/7/14

3. All Principal Secretaries to the Government.
4. All Commissioners/Secretaries to the Government.
5. Divisional Commissioner, Jammu/Kashmir.
6. All Heads of Department.
7. Excise Commissioner, J&K Srinagar.
8. Commissioner Commercial Taxes, J&K Srinagar.
9. All Deputy Commissioners.
10. Director Information, J&K.
11. General Manager, Government Press, Srinagar.
12. OSDs/Special Assistants of all Hon'ble Ministers/Ministers of State.
13. PPS to the Chief Secretary, J&K.
14. Pvt. Secretary to the Hon'ble Chief Minister.
15. Pvt. Secretary to the Principal Secretary to the Government, Finance Department.
16. Government Order file/Stock file/Finance Website/GAD website.


14
(Bharat Singh) KAS

**Deputy Secretary to Government,
Finance Department**

	Monthly Consolidated MST Return (Rule – 15)	Form – P 4
	Monthly Return of Sales of Motor Spirit and Diesel Oil to be furnished by a dealer to the Petrol Taxation Officer within 21 days from the close of the month to which it relates.	Period from <input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> to <input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/>
Circle:	Please fill in Capital letters where applicable and sign the declaration.	Date: __/__/20__

Part A – Dealer Information

1 Dealer Name	2. License Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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Par B – Filing Status

1. Whether Original or Revised Return <input type="checkbox"/> ORIGINAL <input type="checkbox"/> REVISED	<i>If revised, original return acknowledgement number and date:</i>	
	2.a Date (Day/Month/Year) <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / 20 <input type="text"/> <input type="text"/>	2.b Acknowledgement Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2. Annexure in Form P – 4A filed to declare DEPO wise details : Yes / No		
3. Number of DEPO for which Annexure have been attached? <input type="text"/> <input type="text"/>		
4. Reason for Filing revised Return:		

Part C – Calculation of Tax Liability

(Note: Please specify quantity in liters only)


Sr. No.	Particulars	Motor Spirit	Diesel Oil
1.	Quantity of Opening Stock		
2.	Quantity received during the month		
3.	Quantity Received from other oil companies.		
	- HPCL		
	- BPCL		
	- IOC		
	- Others		
4.	Total quantity available for disposal (1+2+3)		
5.	Quantity sold during the month including own use		
6.	Quantity supplied to other oil companies		
	- HPCL		
	- BPCL		
	- IOC		
	- Others		
7.	Sales proceeds received or receivable from sales made during the month inclusive of own use - Rs.		

Monthly MST Return	Form - P 4	Page 2 of 2
Name of Dealer	LICENSE NUMBER	

8.	Quantity of Loss / Gain or Shortage due to evaporation or variation in temperature, if any – as per Norms		
9.	Quantity of Loss / Gain or Shortage due to evaporation or variation in temperature, if any – Actual		
10.	Average Rate [7 (Sales value) divided by 5(Quantity)] - Rs.		
11.	Value of excess gain or loss not allowed as per MST Act [(9-8)*10] - Rs.		
12.	Tax on excess gain or loss not allowed as per MST Act (11*Tax Rate) - Rs.		
13.	Cess on excess gain or loss not allowed as per MST Act- Rs.		
14.	Tax on Sales Value as per MST Act (7*Tax Rate) - Rs.		
15.	Cess on Sales Value as per MST Act - Rs.		
16.	Total Tax Due in Rs. (12+14) - Rs.		
17.	Total Cess Due in Rs.(13+15) - Rs.		
18.	Total Amount Due in Rs. (16+17) - Rs.		
19.	Quantity of Closing Stock [4 – (5+6+9)]		
20.	Total Amount Paid in Rs		
	Name of Bank	T.R. Number / CIN	Date
			Amount in Rs.

Part D – Declaration

I, solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and that the particulars shown herein are truly stated and are in accordance with the provisions of the MST Act. <i>(This return should be signed by an authorized person)</i>		
Name of Person	Place	Seal and Signature
Designation	Date	

	Monthly Depot Wise Annexure	Form – P 4A
	Monthly Return of Sales of Motor Spirit and Diesel Oil to be furnished by a dealer to the Petrol Taxation Officer within 21 days from the close of the month to which it relates along with Depot wise detailed in this form	Period from <input type="text"/> / <input type="text"/> / <input type="text"/> to <input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> / <input type="text"/>
Circle:	Please fill in Capital letters where applicable and sign the declaration.	Date: __/__/20__

Part A – Dealer Information

1 Dealer Name	2. License Number
3 Name and Address of DEPOTT	

Part C – Calculation of Tax Liability

(Note: Please specify quantity in liters only)

Sr. No.	Particulars	Motor Spirit	Diesel Oil
1.	Quantity of Opening Stock		
2.	Quantity received during the month		
3.	Quantity Received from other oil companies. - HPCL - BPCL - IOC - Others		
4.	Quantity of Inward Stock Transfer from other Depots - Depot 1 - Depot 2 - Depot 3 etc.		
5.	Total quantity available for disposal (1+2+3+4)		
6.	Quantity sold during the month including own use		
7.	Quantity of Outward Stock Transfer to other Depots - Depot 1 - Depot 2 - Depot 3 etc.		
8.	Quantity supplied to other oil companies - HPCL - BPCL - IOC - Others		
9.	Sales proceed received or receivable for sales made during the month including sale value of own use in Rs.		

Name of Dealer	LICENSE NUMBER
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10.	Quantity of Loss / Gain or Shortage due to evaporation or variation in temperature, if any – as per Norms		
11.	Quantity of Loss / Gain or Shortage due to evaporation or variation in temperature, if any – Actual		
12.	Average Rate (9 (Sales value) divided by 6(Quantity)) - Rs		
13.	Value of excess gain or loss not allowed as per MST Act [(11-10)*12] -Rs		
14.	Tax on excess gain or loss not allowed as per MST Act (13*Tax Rate) -Rs		
15.	Cess on excess gain or loss not allowed as per MST Act -Rs		
16.	Tax on Sales Value as per MST Act (9*Tax Rate) -Rs		
17.	Cess on Sales Value as per MST Act-Rs		
18.	Total Tax Due in Rs. (14+16) -Rs		
19.	Total Cess Due in Rs.(15+17) -Rs		
20.	Total Amount Due in Rs. (18+19) -Rs		
21.	Quantity of Closing Stock [5 – (6+7+8+11)]		

Part D – Declaration

I, solemnly declare that to the best of my knowledge and belief, the information given in the annexure is correct and complete and that the particulars shown herein are truly stated and are in accordance with the provisions of the MST Act. (This return should be signed by an authorized person)

Name of Person	Place	Seal and Signature
Designation	Date	