

## **10. Revised Return**

Revised returns can be filed for correction of mistakes or errors in DVAT-16 with in the year following the year of such tax period.

### **10.1 Annual Reconciliation Statement (DVAT 51)**

In additions to the periodic filing of CST Return, Reconciliation Statement in Form DVAT-51 must also be submitted. The CST Reconciliation Statement is to be submitted within 3 months of the end of the relevant quarter.

All statutory declaration forms such as Form C, Form E-1, Form E-II and Form-F etc on which concessional rate of CST was availed, will have to be submitted along with the Reconciliation Statement in support of such concessional rate and starting from the year 2012-13 it is mandatory to file said details on line return perform in CD-1.

The Reconciliation Statement seeks to consolidate and reconcile all the details in relation to the CST that were reported by the dealer.