Sugam B Validation

Case - I: Dealer has not completed 180 days from TIN generation date.

Sugam B will be allowed upto tax amount :- (Security + Surety) + Total tax paid from his liability Date (VAT+CST).
Case - II: Dealer has completed 180 days but not completed 365 days from TIN generation date.

Sugam B will be allowed up to tax amount: \(-1.5 \times \left[\text{Balance of Total Tax Paid (VAT+CST)} + \text{(Security+Surety)}\right] + \text{ITC (col no. 25 of JVAT200 original return)} + \text{Total tax paid (VAT+CST)}\) between the period of Case-II.

Case - III: Dealer completes one year from Date of TIN generation date.

Sugam B will be allowed up to tax amount: \(-3 \times \left[\text{Tax amount of max sales in any quarter of last FY through Sugam B and P for all purpose} + \text{Max payment in any quarter (VAT+CST)}\right] + \text{Total payment of current FY (VAT+CST)}\).