

Rajasthan Value Added Tax (Amendment) Rules, 2007

[09 March 2007]

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Rajasthan Value Added Tax (Amendment) Rules, 2007

[09 March 2007]

S.O.385.-In exercise of the powers conferred by section 99 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government hereby makes the following rules further to amend the Rajasthan Value Added Tax Rules, 2006, namely:-

1. Short title and commencement :-

(1) These rules may be called the Rajasthan Value Added Tax (Amendment) Rules, 2007. (2) They shall come into force on the date of their publication in the Official Gazette.

2. Amendment of rule 19 :-

In rule 19 of the Rajasthan Value Added Tax Rules, 2006 (hereinafter referred to as the said rules); (i) in clause (i) of sub -rule (3), after the expression "above requirement" and before the expression "are not met with", the expression "except the requirement as mentioned in clause (h)" shall be inserted. (ii) after the existing sub-rule (3) and before sub-rule (4), the following new sub-rule (3-A) shall be inserted;

namely:- "(3-A) The dealer shall also submit: (i) the trading account and in case of manufacturer, trading and manufacturing account, with the fourth quarterly return or the annual return, as the case may be; (ii) the profit and loss account within nine months of the close of the year in case of dealer registered under the Companies Act, 1956 (Central Act No.1 of 1956) and within six months, in case of other dealers."

3. Amendment of rule 21 :-

The existing sub-rule (1) of rule 21 of the said rules shall be substituted by the following; namely "(1) A dealer, who claims partial or full exemption from payment of tax on sale of goods; (i) to another dealer in the State, shall furnish such declaration Form / Certificate required to be furnished under the relevant notification / rule along with his return; (ii) in the course of export of those goods out of the territory of India within the meaning of sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956), shall furnish a declaration in Form VAT-15 obtained from and duly filled and signed by the exporter along with his return: Provided that the Commissioner on being satisfied and after recording reasons for doing so, may by notification in the Official Gazette, extend the period of furnishing such declaration form / certificate for a period not exceeding one year: Provided further that for the assessments completed up to March 31, 2007, the dealers may furnish declaration forms / certificates up to June 30, 2007."

4. Amendment of rule 22 :-

In rule 22 of the said rules; (i) existing expression "and" occurring in clause (b) of sub-rule (1) shall be deleted. (ii) after the existing clause (c) of sub -rule (1), the following new clause (d) shall be added, namely. - "(d) The sale price of the goods consigned by the principal to the agent where such sale is covered by Form VAT-35, VAT-36 and VAT-36A." (iii) after the existing sub-rule (2) and before sub-rule (3), the following new sub -rule (2A) shall be inserted, namely:- "(2A) In case of a works contract, where a works contractor exercises option of exemption fee under a notification issued under sub-section (3) of section 8, awards whole or part of such contract to a sub-contractor, while determining the taxable turnover of sub-contractor apart from deduction provided under sub-rule (1), the turnover of transfer of property in goods involved in execution of such sub -contract, shall be deducted."

5. Amendment of rule 37 :-

In rule 37 of the said rules; (i) the existing sub-rules (2), (3) and (4) shall be substituted by the following respectively, namely. - "(2)

Where the principal dispatches goods for sale to his commission agents under sub-rule (1) and produces certificate of the sale proceed in VAT-36 received from his commission agent, such principal shall discharge his tax liability as per Form VAT-36 and VAT -36A. (3) Where the agent claims that he is not liable to pay tax under the Act in respect of goods dispatched to him by his principal for sale, the burden of proving that tax in respect of such goods has been paid by the principal shall be on agent and for this purpose he shall produce before the assessing authority a dispatch note issued by the principal in Form VAT-35 along with certificate of sale proceed in Form VAT-36 issued by him and proof of deposit of tax in respect of such sale in Form VAT-36A issued by the principal. (4) Where the assessing authority is satisfied, after having conducted such enquiry as he may deem necessary, that the particulars and contents of the certificate in Forms VAT-35, 36 and 36A are correct, he shall accept the claim of the commission agent." (ii) after the existing sub-rule (5), following new sub-rule (6) shall be added, namely. - "(6) The blank declaration forms VAT-36 and VAT-36A shall be obtained from the assessing authority or the authorized officer on payment in Government treasury/authorized bank or office of assessing authority or the authorized officer, a sum of Rs. 50/- for each book containing 25 (twenty five) declaration forms."

6. Amendment of rule 39 :-

In sub-rule (3) of rule 39 of the said rules, for the existing expression "a demand draft is received in the office or a cheque is encashed", the expression "or a demand draft / bankers cheque / cheque is encashed" shall be substituted.

7. Amendment of rule 44 :-

In rule 44 of the said rules, for the existing expression "the State Government directs the Commissioner to", the expression "the Commissioner permits" shall be substituted.

8. Amendment of rule 53 :-

In rule 53 of the said rules, the existing expression "officer empowered" wherever occurring, shall be substituted by the expression "officer authorized".

9. Amendment of rule 54 :-

In sub-rule (1) of rule 54 of the said rules, the existing expression "officer empowered" shall be substituted by the expression "officer authorized".

10. Amendment of rule 81 :-

In sub-rule (4) of rule 81 of the said rules, after the existing

expression "VAT-15," and before the existing expression "VAT-38", the expression "VAT-36, VAT-36A," shall be inserted.

11. Amendment of Form VAT -10 :-

In Form VAT-10 appended to the said rules; (i) in clause 3, the existing expression "Tax period" shall be substituted by the expression "Return period"; (ii) in clause 4.2, the existing expression "tax Period" shall be substituted by the expression "return period"; (iii) in clause 13, 13.1 and 13.3, for the existing expression "DEFERMENT" or "deferment" shall be substituted by the expression "DEFERMENT / EXEMPTION" or "Deferment /Exemption" respectively; (iv) in clause 13.6, the existing expression "deferred" shall be deleted; (v) in "Instructions", the entries "a" and "b" of S.No. 3 shall be deleted.

12. Amendment of Form VAT -13 :-

In Form VAT-13 appended to the said rules, after the existing clause 1, the following new clause 1-A shall be inserted,; namely: "1 -A. Period to which the information relates: From..... to....."

13. Amendment of Form VAT -20 :-

In Form VAT-20 appended to the said rules, in clause 3, the existing expression "Reason(s) for refund" shall be substituted by the expression "Amount of refund claimed and reason(s) thereof."

14. Amendment of Form VAT -36 :-

The existing Form VAT-36 appended to the said rules, shall be substituted by the following; namely: -

FORM VAT-36										
[See rule 22 & 37]										
Certificate of the Sale Proceeds by the Commission Agent to the Principal										
Serial No..... Counterfoil/Original/Duplicate										
Details of the Principal:										
1. Name of the Dealer.....										
2. Registration No. (TIN).....										
3. Address:										
Building No./Name/Area.....										
Area/Road.....										
Locality/Market.....										
Pin Code.....										
E-mail id.....										
Telephone Number(s).....										
FAX Number(s).....										

4. Description of the goods sold by Agent:

VAT invoice	Name of the goods	Good received vide	Qt/No. of bags or	Weight	Rate	Amount (Rs.)	Expenses (Rs.)	VAT
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No.	Date	VAT -35 No.	Date	packages					
(1) Freight									
(2) Gaushala									
(3) Shifting Charges									
(4) Weighing Charges									
(5) Delivery Charges									
(6) Labour Charges									
(7) Cartage									
(8) Other Charges									
Total:									
Commission:									
Grand Total:									
SIGNATURE									
Name:									
Status:									
Place									
Date									
VERIFICATION									
I/We verify that the information given in this form and on its attachment is true and correct to the best of my knowledge and belief and nothing has been concealed.									
SIGNATURE									
Name:									
Status:									
Place									
Date									

15. Insertion of new Form VAT -36A :-

After the existing form VAT-36 appended to the said rules, following new form VAT-36A shall be added; namely,-

FORM VAT -36A
Certificate to be issued by the principal as a proof of deposit of tax to his agent [See rule 22 & 37]
Serial No..... Counterfoil/Original/Duplicate
1. Name of the Dealer
2. Address
Building No./Name/Area Town/City District (State)
Pin Code..... E-mail id
Telephone Number(s)..... Fax No.
3. (a) Name of Agent
(b) Registration No. (TIN)
(c) Address
(d) Building No./Name/Area
(e) Town/City

(f) District (State)
(g) Pin Code.....E-mail id
(h) Telephone Number(s)..... Fax No.

4. Description of the goods sold by commission agent:

S. No.	S. No. of VAT-36	Date	Sale proceeds (in Rs.)	Accrual of tax liability (in Rs.)	Discharge of tax liability (in Rs.)		Date & ledger folio no.
					By claiming ITC, if applicable (in Rs.)	By depositing tax amount (in Rs.)	

SIGNATURE

Name:

Status:

VERIFICATION

I/We verify that the sale proceeds shown in column no. 4 above have been recorded by me/us in our regular books of accounts and the tax liability accrued in the hands of commission agent has been discharged by me/us.

SIGNATURE

Name:

Status:

Place

Date

16. Amendment of Form VAT -48 :-

In Form VAT-48 appended to the said rules, for the existing expression "STATEMENT OF USED FORM/VAT-47", the expression "STATEMENT OF IMPORT/USED FORM VAT-47" shall be substituted.

17. Amendment of Form VAT -50 :-

In Form VAT-50 appended to the said rules, for the existing expression "Statement of used Form VAT-49", the expression "STATEMENT OF INTER-STATE SALES/USED FORM VAT-49" shall be substituted.