

Rajasthan Value Added Tax (Amendment) Rules, 2009

[27 February 2009]

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Rajasthan Value Added Tax (Amendment) Rules, 2009

[27 February 2009]

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, 2009. (2) They shall come into force from the date of publication in the Official Gazette.

2. Insertion of rule 12A :-

(1) After the existing rule 12 and before rule 13 of the Rajasthan Value Added Tax Rules, 2006, hereinafter referred to as said rules, the following new rule 12A shall be inserted, namely.- "12A. Application for e-Registration:- (1) Notwithstanding anything contained in rule 12 an application for grant of registration certificate under the Act may be submitted by a dealer electronically, in Form VAT-01A completed in all respect along with the scanned copy of Form VAT-01B, through the official website of the department to the office of the authority competent to grant registration under subsection (I) of section 13 of the Act. Form VAT-01B shall be typed on non judicial Stamp paper of ten rupees and shall be attested by a Notary Public. The duly signed photos attested by a Notary Public of proprietor/partners/directors/Karta/Trustees/Members of the governing body/authorized signatory, as the case may be, shall be affixed on it. (2) The time limit for submission of application for e-registration shall be as prescribed in subrule (2) of rule 12 of the rules. (3) The dealer who has submitted application under sub-rule (1) shall submit the following documents in hard copy thereof within three working days from the end of the day of submission of application in Form VAT-01A, to the authority competent to grant registration:- (a) Signed copy of Form VAT-01A, generated through web site; (b) Form VAT-01B in original; (c) Declaration of business manager in Form VAT 02; (d) Copy of partnership deed, if any, memorandum and articles of association of a company, deed of trust, registration and memorandum of association of society, certified by the applicant; (e) Copy of resolution passed by Board of Directors, in case of a company and of governing body, in case of other entities, for authorisation of a person to file the application for registration certified by the applicant; (f) Security required to be furnished as per section 15 of the Act in such form as prescribed in rule 77; (g) Copy of Permanent Account Number allotted by the Income Tax Department;

(h) Copy of rent deed, or rent receipt; and (i) Copy of the last paid electricity bill."

3. Amendment in rule 14 :-

In rule 14 of the said rules after the existing sub- rule (1) and before existing sub-rule (2), the following new sub-rule (1A) shall be inserted, namely.- "(1A) Notwithstanding anything contained in sub- rule (1) of rule 14 of the said rules, where a dealer has applied for e-registration under rule 12A, the authority competent to grant registration, having satisfied that the application for e-registration in Form VAT-01A is complete in all respect along with the scanned copy of Form VAT- 01 B, shall issue the registration certificate in Form VAT-03 and forward the scanned copy thereof at the e-mail address of the dealer as mentioned in Form VAT-01A, within twenty four hours of receipt of such application and shall ensure that an enquiry to verify the facts and statements made in the application shall be conducted within ten working days of such issuance. On compliance of provisions of sub-rule (3) of rule 12A, the original copy of registration certificate shall be delivered by registered post.

4. Amendment in rule 16 :-

In rule 16 of the said rules;- (1) the existing expression in the heading "Amendment in registration certificate.-" shall be substituted by the expression "Amendment and cancellation of registration certificate.-" (ii) after the existing sub-rule (2), the following new sub-rule shall be added, namely.- "(3) Where a dealer to whom e-Registration has been granted under sub-rule (1A) of rule 14, and such dealer fails to furnish the documents required in sub-rule (3) of rule 12A within three working days from the end of the day of submission of application in Form VAT-01A, the Registration Certificate issued to such dealer, may be cancelled by the authority competent to grant registration from such date as he may deem appropriate, after affording such dealer an opportunity of being heard and after recording reasons in writing to do so. 5. Insertion of Form VAT-01A and VAT-01B:- In the Forms appended to the said rules, after the existing Form VAT- 01 and before Form VAT-02, the following new Forms VAT-01A and VAT-01B shall be inserted, namely:-

SCHEDULE 1

Form VAT-01A

SCHEDULE 2

Form VAT-01B

Affidavit for obtaining e-Registration	
Ison/daughter/wife of Shriaged about....., resident of do hereby declare on oath and solemnly affirm as unde:-	
1. That I am of business name and style as M/s and is authorised to furnish the following declaration on behalf of the said business.	
2. That the contents of the application furnished by me in Form VAT-01A under the Rajasthan Value Added Tax Act, 2003 and in Form A under the Central Sales Tax Act, 1956, and particulars mentioned therein are true and correct to the best of my knowledge and belief and nothing has been concealed therein.	
3. That I, hereby, declare that no Registration Certificate has previously been issued to the applicant business under the Rajasthan Value Added Tax Act, 2003 and under the Central Sales Tax Act, 1956.	
4. The Permanent Account Number allotted by the Income Tax department to me/my business is.....	
I....., son/daughter/wife of Shri do hereby affirm that I shall furnish all the documents required in sub-rule (3) of rule 12A of the Rajasthan Value Added Tax Rules, 2006, to the prescribed authority within three working days of submission of application in Form VAT- 01A, and in case I fail to do so, the Registration Certificate issued to the applicant business, may be cancelled.	
Place	Deponent (Name and Status)

Date			
Verification			
I,....., the above named deponent declare on oath that the contents of the affidavit are true and correct to the best of my knowledge and belief and nothing has been concealed.			
The above affidavit and verification has been signed by me aton dated.....			
Place			Deponent
			(Name and Status)
Date			
The duly signed photos of proprietor/partners/directors/Karta/Trustees/Members of the governing body/authorised signatory are affixed below:			
Space for photo To be by Notary Public	Space for photo To be by Notary Public	Space for photo To be by Notary Public	and so on
Name Status Date of Birth Address	Name Status Date of Birth Address	Name Status Date of Birth Address	and so on

By Order of the Governor
Aditya Pareek
Deputy Secretary to Government