
Rajasthan Value Added Tax (Fifth Amendment) Rules, 2008**[20 August 2008]****CONTENTS**

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Rajasthan Value Added Tax (Fifth Amendment) Rules, 2008**[20 August 2008]**

In exercise of the powers conferred by section 99 of the Rajasthan Value Added Tax Act, 2003 (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 (Fifth Amendment) Rules, 2008. (2) They shall come into force on the date of their publication in the Official Gazette.

2. Amendment in rule 44 :-

The existing rule 44 of the Rajasthan Value Added Tax Rules, 2006 shall be substituted by the following, namely:- "44. Procedure for collection of tax on contract basis.- Whenever, the "Commissioner permits to collect tax on specified goods on contract basis at a particular check-post or for a specified area under section 77, the following procedure shall be adopted:- (a) The Commissioner, to the best of his judgment, shall determine,- (i) the amount of minimum annual tax revenue for a particular check-post or for a specified area. However, in the event of any special circumstances the Commissioner, after recording reasons for doing so, may revise such minimum annual tax revenue; and (ii) the collection charges as fixed percentage of the offered annual tax revenue and the same shall be computed in a manner published in the notice inviting tender for collection of tax on contract basis. The determination of minimum annual tax revenue and fixed percentage of collection charges by the Commissioner under this

clause shall be final. (b) After determination of the minimum annual tax revenue and fixed percentage of collection charges under clause (a), the Commissioner may direct an officer not below the rank of Commercial Taxes Officer to invite sealed tender for annual tax revenue over and above the minimum annual tax revenue, in respect of the tax to be collected for a particular check-post or for a specified area. (c) On receipt of the directions under clause (b), the officer shall invite sealed tenders for collection of annual tax revenue over and above the minimum annual tax revenue for the check-post or a specified area. The procedure for inviting tender including contents of tender documents, amount of earnest money, security deposit and the like, shall be such as may be specified by the Commissioner from time to time. (d) The Officer directed under clause (b) shall recommend to the Commissioner for permission to collect tax, the name of the tenderer who has offered for the collection of highest annual tax revenue in respect of the specified goods at a particular check-post or for a specified area. (e) On receipt of the recommendation under clause (d), the Commissioner, may permit such tenderer to collect tax in respect of the specified goods at a particular check-post or for a specified area. (f) The tenderer permitted by the Commissioner under clause (e) shall be required to enter into a contract with the officer as directed under clause (b) by the Commissioner before starting collection of tax. In case he fails to do so. the Commissioner may permit such other tenderer who has offered for next highest annual tax revenue, for collection of tax and thereafter, such tenderer would be required to enter into contract. (g) The contractor shall collect the tax in accordance with the contract, at the rate notified under the Act, and the tax so collected shall be deposited in accordance with clause (i). (h) The contractor shall collect tax or any amount in lieu of tax. if any and shall issue receipt in Form VAT 39, obtained from office of the Assistant Commissioner or the Commercial Taxes Officer of the area or the officer directed under clause (b) by the Commissioner. Where the tax is collected from a registered dealer, the contractor shall mention name and Registration Number (TIN) of such dealer on the receipt in Form VAT-39. The receipt in Form VAT-39 shall be issued in triplicate with the use of double faced carbon in a manner that the duplicate and triplicate copies shall be the carbon copies of the original and the contractor shall also ensure that the back leaf of the original and duplicate copies shall have the mirror impression of the original. The original copy of the receipt shall be issued to the

person from whom such money is collected. Duplicate copy of the receipt shall be sent by the contractor to the Assistant Commissioner or the Commercial Taxes Officer of the area or the officer directed under clause (b) by the Commissioner and the triplicate copy shall be retained by the contractor. (i) The contractor shall deposit the entire collected tax or the 1/52nd part of the annual tax revenue offered by the contractor and approved by the Commissioner, whichever is higher, on every Monday in the State treasury or the banks authorized for the purpose through a challan in Form VAT-37 and in the event Monday being holiday, such amount shall be deposited on the immediately following working day. Where the contractor fails to deposit such amount in the above manner, the officer directed under clause (b) by the Commissioner, shall proceed to recover such amount as if such amount was a demand of tax under the Act. On completion of the contract period, if it is found that the amount deposited by the contractor is more than annual tax revenue offered by the contractor and approved by the Commissioner as well as the actual tax collected by him, such excess deposit amount shall be refunded to the contractor. (j) The contractor shall maintain a complete and true account of the tax collected and deposited by him and shall furnish the complete details of the tax collected and deposited in Form VAT-44 to the Assistant Commissioner or the Commercial Taxes Officer of the area or the officer directed under clause (b) by the Commissioner to execute contract, and shall submit the used completed books within ten days of the end of the relevant month. On completion or cancellation of the contract, the contractor shall return the used as well as unused receipt books issued to him immediately or within such time not exceeding seven days, as may be allowed by the Assistant Commissioner or Commercial Taxes Officer of the area or the officer directed under clause (b) by the Commissioner. If the contractor fails to comply with such directions, the Assistant Commissioner or Commercial Taxes Officer of the area or the officer directed under clause (b) by the Commissioner, shall determine the tax of such receipts to the best of his judgment and shall be recoverable as demand under the Act. (k) The collection charges to the contractor as per the contract shall be paid within thirty days of the submission of the monthly statement in accordance with clause (j), at the percentage fixed under sub-clause (ii) of clause (a) of the tax deposited by him, subject to the final adjustment at the end of the contract period. (l) The contractor shall be bound by the provisions of the Act, rules, terms

and conditions of the contract and the instructions issued by the Commissioner from time to time. In case of any violation thereof, the contract shall be liable to be cancelled by the Commissioner after affording opportunity of being heard to the contractor in this behalf. (m) In case of any dispute regarding the contract, the contractor may submit such dispute to the Commissioner, whose decision in the matter shall be final. (n) Where the contractor has been permitted to collect tax on specified goods from registered dealers at a particular check-post or in a specified area, the tax deposited directly in the State treasury by the registered dealers of the specified area, shall be adjusted after due verification of such deposits, against the annual tax revenue of the contractor. However, on such deposits no collection charges shall be given to the contractor."

3. Amendment in rule 45 :-

In 45 of the said rules, for the existing expression "receipt in Form VAT-38" the expression "receipt in Form VAT-38 or Form VAT-39" shall be substituted.

4. Amendment in Form VAT-44 :-

In Form VAT - 44 appended to the said rules,- (i) for the existing expression "Estimated Annual Tax Revenue (EATR) for one week", the expression "Annual Tax Revenue (ATR) for one week" shall be substituted. (ii) in Column No. 4 for the existing expression "Commodity Name", the expression "Commodity name and Registration Number (TIN) of dealers, if any" shall be substituted.