

## **Rajasthan Value Added Tax (Fourth Amendment) Rules, 2008**

**[25 June 2008]**

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## **Rajasthan Value Added Tax (Fourth Amendment) Rules, 2008**

**[25 June 2008]**

In pursuance of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to authorize the publication of this Notification No. F.12(15)FD/Tax/08 Pt.-26 dated 25.06.2008, in English language, in the Rajasthan Gazette of Finance (Tax) Department. By Order of the Governor, Ashwini Bhagat Spl. Secretary to the Government Notification 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 (Fourth Amendment) Rules, 2008. (2) They shall come into force from the date of their publication in the official gazette.

### **2. Amendment of rule 53 :-**

In rule 53 of the Rajasthan Value Added Tax Rules, 2006, hereinafter referred to as the said rules,- (i) in sub-rule (1) existing punctuation mark "." appearing at the end shall be substituted by the punctuation mark ":". (ii) after existing sub-rule (1) so amended following provisos shall be added, namely:- "Provided that subject to such conditions as may be specified by the Commissioner, a registered dealer may also furnish a declaration in Form VAT-47A, electronically through the official web-site of the

Commercial Taxes Department of the State. The declaration Form generated as Original and Duplicate shall be carried with the goods in movement. Where goods covered under single invoice are being carried in more than one vehicle, separate declaration Form shall be accompanied with each of such vehicles along with challan and photo copy of the original invoice of the goods carried in the vehicle. Provided further that a dealer may furnish the details of serial number of Form VAT-47, vehicle number, Invoice/Bill/Dispatch memo number with date and value of goods regarding the goods in movement either through Short Messaging Service (S.M.S.) or through Interactive Voice Response System (I.V.R.S.), to the department on the telephone numbers allotted for this purpose through a pre intimated cellular phone before the goods enter into the territory, of the State. On intimation of the aforesaid information the dealer shall receive an Identification number through S.M.S. on same cellular phone. He shall also furnish or cause to be furnished the declaration Form VAT-47 completed in all respect to his assessing authority by the next working day. The owner or a person duly authorised by such owner or the driver or the person incharge of a vehicle or carrier or of goods in movement shall intimate the said Identification number to the assessing authority or the person authorised by the Commissioner at the time of checking of goods in movement, which shall be deemed to be prescribed form with goods in movement."

(iii) In clause (iii) of sub-rule (1) the existing expression "except those" occurring after the expression "any taxable goods" and before the expression "as may be notified" shall be deleted. (iv) existing sub-rule (7) shall be substituted by the following, namely:-

"(7)(a) Blank declaration Forms VAT-47 shall be obtained from the assessing authority or officer/person authorised by the Commissioner on payment in Government Treasury, authorised bank or the office of the assessing authority/authorised officer, a sum of rupees fifty for each book containing twenty five declaration forms. (b) For obtaining declaration forms referred to in clause (a), the registered dealer shall apply in Form VAT-16A to the assessing authority or officer/person authorised by the Commissioner stating his requirement of such forms. Where the Form VAT-16A is complete in all respect with requisite enclosures, the assessing authority or the authorised officer/person shall issue sufficient number of forms subject to maximum limit fixed by the assessing authority from time to time. (c) All declaration forms issued under clause (b) shall be authenticated by the assessing authority or the

authorised officer/person with his seal and date of issue. The name of the dealer and registration number (TIN) shall be stamped at the appropriate place while issuing the said loans to the dealer. Such forms shall remain valid for two years from the date of issue. (d) Every registered dealer shall keep the declaration forms received by him in safe custody and shall be personally responsible for the loss of Government revenue, if any, directly or indirectly from any theft, loss or destruction thereof. If any such form is stolen, lost or destroyed, the dealer shall immediately report the fact to his assessing authority and shall issue public notice of theft, loss or destruction, and take such further action as directed by the assessing authority. (e) The dealer who reports theft, loss or destruction of any blank or duly completed form shall be required to furnish security by way of an indemnity bond in Form VAT-65 against any possible misuse of the form, as prescribed in sub-rule (8) of rule 21, of such amount and within such period as may be required by the assessing authority. (f) Any unused declaration form or forms remaining in stock with a registered dealer on the permanent discontinuance or closure of his business shall be surrendered by him to his assessing authority within a period of 30 days from the date of such discontinuance or closure. (g) The Commissioner may, by notification in the Official Gazette, declare that forms of a particular series, design or colour shall be deemed obsolete and/or invalid for use with effect from such date as may be specified in the notification."

### **3. Amendment of rule 54 :-**

In rule 54 of the said rules, 2006,- (i) in sub-rule (1) existing punctuation mark "." appearing at the end shall be substituted by the punctuation mark ":". (ii) after existing sub-rule (1) so amended following provisos shall be added, namely:- "Provided that subject to such conditions as may be specified by the Commissioner, a registered dealer may also furnish a declaration in Form VAT-49A, electronically through the official web-site of the Commercial Taxes Department of the State. The declaration Form generated as Original and Duplicate shall be carried with the goods in movement. Where goods covered under single invoice are being carried in more than one vehicle, separate declaration Form shall be accompanied with each of such vehicles along with challan and photo copy of the original invoice of the goods carried in the vehicle. Provided further that a dealer may furnish the details of serial number of Form VAT-49, vehicle number,

Invoice/Bill/Dispatch memo number with date and value of goods regarding the goods in movement either through Short Messaging Service (S.M.S.) or through Interactive Voice Response System (I.V.R.S.), to the department on the telephone numbers allotted for this purpose through a pre intimated cellular phone before the goods enter into the territory of the State. On intimation of the aforesaid information the dealer shall receive an Identification number through S.M.S. on same cellular phone. He shall also furnish or cause to be furnished the declaration Form VAT-49 completed in all respect to his assessing authority by the next working day. The owner or a person duly authorised by such owner or the driver or the person incharge of a vehicle or carrier or of goods in movement shall intimate the said Identification number to the assessing authority or the person authorised by the Commissioner at the time of checking of goods in movement, which shall be deemed to be prescribed form with goods in movement." (iii) existing sub-rule(7) shall be substituted by the following, namely:- "(7) The provisions of sub-rule (7) of rule 53 shall, in so far as may be, mutatis mutandis, apply to the declaration Form VAT-49"

#### **4. Insertion of new Forms :-**

In the Forms appended to the said rules,- (i) after existing Form VAT-16 and before form VAT-17, the following new form VAT-16A shall be inserted, namely:- (ii) after existing Form VAT-47 and before form VAT-48, the following new form VAT-47A shall be inserted, namely:- (iii) after existing Form VAT-49 and before form VAT-50, the following new form VAT-49A shall be inserted, namely:- By Order of the Governor, Ashwini Bhagat Special Secretary to Government For Forms look up our form Section