

Rajasthan Value Added Tax (Second Amendment) Rules, 2009

[08 July 2009]

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Rajasthan Value Added Tax (Second Amendment) Rules, 2009

[08 July 2009]

1. Short title and commencement :-

(1) These rules may be called the Rajasthan Value Added Tax (Second Amendment) Rules, 2009. (2) They shall come into force with immediate effect.

2. Amendment of rule 19 :-

In sub-rule (5) of rule 19 of the Rajasthan Value Added Tax Rules, 2006, hereinafter referred to as the said rules, the existing expression "He shall also intimate the details of turnover of each place of business in Form VAT-13 to the Assistant Commissioner or Commercial Taxes Officer of such area(s) or the Taxpayers Service Office having jurisdiction over such branch(es). The Taxpayers Service Office or Assistant Commissioner or Commercial Taxes Officer shall, after taking necessary action, forward such return to the assessing authority or to the authorized officer having jurisdiction over principle place of business.", shall be deleted.

3. Amendment of rule 19A :-

In sub-rule (2) of rule 19A of the said rules, the existing expression "and shall be verified by the dealer himself or his business manager by affixing digital signature. Such dealer shall also submit, in the prescribed period for filing of return, statutory declaration forms

and proof of deposit of tax in case the payment is not made electronically. If any of the above requirements except the requirement of Form VAT-15 are not complied with, it shall be deemed to be a case of non-filing of return.", shall be substituted by the following, namely:- "and shall be verified by the dealer himself or his business manager by affixing his signature on the copy of the return(s) so filed, generated through the Official Web-Site of the Department, along with proof of deposit of tax and submit the same to his assessing authority or the officer authorised by the Commissioner, within the prescribed period for filing of such return(s). Such dealer would not be required to submit hard copy of the information under clause (a) to (h) which has already been submitted electronically. If any of the above requirements, except the requirement of furnishing Forms/ Certificates required under the rules or the notifications issued by the State Government are not complied with, it shall be deemed to be a case of non filing of return(s)."

4. Amendment of rule 21 :-

The existing second proviso to sub-rule (1) of rule 21 of the said rules shall be substituted by the following, namely:- "Provided further that for the assessments completed up to March 31, 2009, the dealers may furnish declaration forms/certificates up to March 31,2010."

5. Insertion of new rule 27A :-

After the existing rule 27 and before rule 28 of the said rules, the following new rule shall be inserted, namely:- "27A. Provisional refund of tax in certain cases.- Notwithstanding anything contained in these rules, where a dealer has opted for quarterly assessment and files return electronically, he shall be allowed provisional refund to the extent of fifty percent of refundable amount, not later than thirty days from the last date of filing of the return for the relevant quarter. The provisional refund so granted shall be subject to subsequent verification of deposit of refundable amount."

6. Amendment of rule 54 :-

The existing sub-rule (1) of rule 54 of the said rules, except its provisos, shall be substituted by the following, namely: - "(1) A registered dealer who dispatches any taxable goods to a place outside the State,- (i) for sale outside the State or by way of branch transfers/depot transfers/stock transfers, except the goods as may be notified by the State Government; or (ii) in the course of

inter-State trade or commerce, as may be notified by the State Government; or (iii) in the course of export as defined in sub-section (3) of section 5 of the Central Sales Tax Act, 1956, as may be notified by the State Government; shall furnish or cause to be furnished declaration Form VAT-49 completely filled in all respect in ink and ensure that the value, date and month of use of such Form shall be punched at the specified place provided for in the Form. Such dealer shall retain the counterfoil of the Form VAT-49 with him and the portions marked Original and Duplicate shall be carried with the goods in movement. However, where goods covered under single invoice are being carried in more than one vehicle, separate Form VAT-49 shall be accompanied with each of such vehicles along with photo copy of the original invoice and challan of the goods carried in the vehicle".

7. Deletion of Form VAT-13 :-

The existing Form VAT-13, appended to the said rules, shall be deleted. [F. 12(84)FD/Tax/2009-25] By Order of the Governor, S.S. Rajawat, Deputy Secretary to Government.