

Rajasthan Value Added Tax (Second Amendment) Rules, 2010

[09 March 2010]

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SCHEDULE 1 :- FORM VAT-07A

Rajasthan Value Added Tax (Second Amendment) Rules, 2010

[09 March 2010]

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

1. Short title and commencement :-

Rajasthan Value Added tax (Second Amendment) Rules, 2010. (1) These rules may be called the (2) They shall come into force on the date of publication in the Official Gazette.

2. Amendment of rule 19 :-

as the said rules, 2006, hereinafter referred in In rule 19 of the Rajasthan Value Added Tax Rules, ssion "in Form VAT-10", the e Act" and before the expre expression "section 8 of th (i) in sub-rule (1), after the existing was less than rupees twenty thousand in the immediately preceding year, shall be expression "or whose net annual tax liability inserted. (ii) the existing sub-rule (1A) shall be substituted by the following, namely: "(1A) Every dealer other than those who, ssment under sub-section (2) of section 23 of the Act; or (i) has opted for quarterly asse ion fication issued under sub-sect n 3 or section 5 or under a noti (ii) has opted for payment of tax under sub-section (2) of sectio (3) of section 8 of the Act; or r sub-section (1) of section 73 of the Act, shall file, within nine months from the end of the (iii) has filed audit report unde relevant financial year, an annual return in form VAT-10A." (iii) the existing sub-rule (3) shall be substituted by the following, namely: stered dealer shall accompany, filed under sub-rule (1) by a regi "(3) The return required to be thorized bank as a proof of deposit of tax; (a) treasury receipt(s)/bank challan(s) of au ll be signed and verified by sales in Form VAT-8A, and sha (b) statement of purchases in Form VAT-07A; and (c) statement of e it shall be deemed to be a cas e is not enclosed with the return, siness manager. If any of the abov the dealer himself or his bu of non filing of return." (iv) For the existing sub-rule (3-A) shall be substituted by the following, namely: "(3A) Every dealer other than those who, under sub-section (1) of section 73 of the Act; or (i) has filed audit report d in case of manufacturer, trading and T-10A, shall submit, the trading account an (ii) has filed annual return in form VA manufacturing account, and the profit and loss account, within nine months of the end of the year."

3. Amendment of rule 19A :-

In rule 19A of the said rules, (i) the existing sub-rule (1) shall be substituted by the following,

namely: "(1) Notwithstanding any thing contained in rule 19, (2) of section 3 or section 5 or under a opted for payment of tax under sub-section (i) every dealer other than those who has of der sub-section (3) of section 8 of the Act; may file return referred to in sub-section (1) of section 21 notification issued un 10 for each quarter within forty five days of the end of the quarter. the Act electronically, in Form VATed r a notification issu or section 5 or unde of tax under sub-section (2) of section 3 (ii) every dealer who has opted for payment Form VAT-11, within one hundred and five days of the end of under sub-section (3) of section 8 of the Act, may file return in the year. Explanation: Quarter means the period of three months ending on 30th June, 30th September, 31st December and 31st March." (ii) the existing sub-rule (1A) shall be substituted by the following, namely: b-section (2) of section 23 of the Act;) has opted for quarterly assessment under su "(1A) Every dealer other than those who (i or ion fication issued under sub-sect n 3 or section 5 or under a noti (ii) has opted for payment of tax under sub-section (2) of sectio (3) of section 8 of the Act; or rom the (iii) has filed audit report under sub-section (1) of section 73 of the Act, shall file, within nine months and fifteen days f end of the relevant financial year, an annual return in form VAT-10A." (iii) the existing sub-rule (2) shall be substituted by the following, namely: iled, under sub-rule (1), by a registered dealer shall accompany, "(2) The return required to be f thorized bank as a proof of deposit of tax; (a) treasury receipt(s)/bank challan(s) of au (b) statement of purchases in Form VAT-07A; and generated through Official Web-Site of the Department the copy of such return(s) (c) statement of sales in Form VAT-8A, and shall be submitted to his fixing his signature on and or his business manager by af shall be verified by the dealer himself by the Commissioner, within fifteen days of the last date for filing of such assessing authority or the officer authorized return(s), failure to do so shall be deemed to be a case of non filing of return(s). However, where a dealer files return along r required to submit the compute tal signatures, he would not be tronically by affixing his digi with the requisite enclosures elec so electronically filed." generated copy of return (iv) the existing sub-rule (3) shall be substituted by the following, namely:- "(3) Every dealer other than those who, under sub-section (1) of section 73 of the Act; or (i) has filed audit report d in case of manufacturer, trading and T-10A, shall submit, the trading account an (ii) has filed annual return in form VA manufacturing account, and the profit and loss accounts, within nine months of the end of the year."

4. Amendment in rule 27 :-

In sub-rule (1) of rule 27 of the said rules, (i) the existing clause (a) shall be substituted by the following, namely: ction 54, the assessing authority or the ction (2) of section 17, section 53 and se "(a) Subject to the provisions of sub-se a the payment made by a dealer or such amount, is satisfied that authorised officer, after having verified the fact of deposit of due, as a result of an assessment made or in pursuance of an person is in excess of any tax, penalty, interest or other sum n authorised officer, either suo motu or o ity or court, such assessing authority or order passed by any competent officer, author or VAT-22 as the case may be, shall pass an order for refund an application made in this behalf in Form VAT-20 or VAT-21 completed application. Refund order shall be sssessment or receipt of such order or receipt of within fifteen days of such a stem (CBS) in Form VAT-23A, and a bank having core banking sy passed in favour of a dealer or a person who has account in in case of others in Form VAT-23." (aa) shall be re-numbered as clause (aaaa). (ii) the existing clause auses "(aa)" and "(aaa)" d, the following new cl (a) and before the clause (aaaa), so renumbere (iii) After the existing clause shall be inserted, namely: officer shall submit y or the authorised ed in Form VAT-23A, the assessing authorit "(aa) Where order for refund has been issu g of such order. The Deputy ion) within two days of passin the same electronically to the Deputy Commissioner (Administrat Commissioner (Administration) shall forward the same within two days of its receipt to an officer authorised by the ils regarding refunds in Form Officer shall forward the deta Commissioner as the Central Refund Officer. The Central Refund the bank to transfer the Commissioner, and direct him, within seven days to the bank specified by VAT-23B digitally signed bythereof to the Treasury Officer the said Form and send a copy the amount of refund into the account of the dealer mentioned in concerned. or the authorised officer shall forward an in Form VAT-23, the assessing authority (aaa) Where order for refund

has been issued authorised to receive money on behalf of the Sub-Treasury Officer or the Manager of the Bank advice to the Treasury Officer or State Government, in Form VAT-24."

5. Amendment of rule 27A :-

and by the following, namely: said rules shall be substituted The existing rule 27A of the "27A. Provisional refund of tax in certain cases ly, and submits Bank Guarantee dealer files return electronically (1) Notwithstanding anything contained in these rules, where a dealer is unable to him, along with an undertaking to the effect that in for a period of three years of an amount equal to the amount refunded tax, he shall repay, forthwith, the amount of refund or of amount of credit of input case of failure of verification of deposit assessing authority shall grant under section 55 of the Act. The to him along with interest at such rate as may be notified of filing of the return of the relevant quarter. The bank provisional refund, not later than thirty days from the last date of such deposit by the assessing authority after verification of the fact dealer shall be released immediately guarantee furnished by the authority or the authorized officer. (2) Notwithstanding anything contained in sub-rule (1), where a dealer files return electronically and has increase in his net liability assessing authority shall grant provisional refund over the immediately preceding year, the annual tax liability by ten percent or more than thirty days from the last immediately preceding year, will refund of fifty percent of the refund granted to such dealer in respect of with an undertaking to the effect application filed by the dealer along date of filing of the return of the relevant quarter, on an amount of credit of input tax credit he shall repay, forthwith, the amount that in case of failure of verification of deposit of amount of refund granted to him along with interest. (3) Provisional refunds under this section in case of grant of provisional (3) The assessing authority shall verify the claim of input tax credit within six months of the grant of such refund."

6. Amendment of rule 36 :-

In sub-rule (6) of rule 36 of the said rules, for the existing expression "nine months", the expression "ten months" shall be substituted.

7. Amendment of rule 38 :-

After the existing sub-rule (9) of rule 38 of the said rules, the following new sub-rule shall be added, namely: amendment or to a public sector undertaking, sells goods to department of the State Government "(10) Where a registered dealer by the State Government or a co-operative society having contribution of State corporation or company owned or controlled by Government in its share capital or a municipality or a Panchayati Raj Institution at district and block level or any other local authority or under a law of the State Legislature, he shall also mention on his VAT invoice the authority or statutory body constituted by and by affixing a seal to this tax payable and to be deposited balance of input tax credit available along with the amount of net shall authenticate the same." effect on such VAT invoice and

8. Insertion of new rule 40A :-

After the existing rule 40 and before rule 41 of the said rules, the following new rule shall be inserted, namely. "40A. Information of purchases in certain cases. (1) Where a corporation or company owned or controlled by the a public sector undertaking (1) Where a State Government department or capital or a municipality or a State Government in its share State Government or a co-operative society having contribution of law Panchayati Raj Institution at district and block level or any other local authority or statutory body constituted by or under a law has purchased any goods from a registered dealer after in this rule referred to as the purchaser, of the State Legislature, hereinafter an amount equal to: of the State, it shall deduct sub-rule (10) of rule 38; or/and posited as mentioned on the VAT invoice (i) net tax payable to be deducted on the invoice and shall issue a certificate of deduction of tax to the purchaser (ii) tax on the invoice, in case goods are sold against the registered dealer in Form VAT- 41A. the Commercial Taxes Officer or the Assistant Commissioner or (2) Blank Forms VAT-41A shall be obtained by the purchaser from the Commissioner, as the officer authorized by the purchaser is situated, or from any other office of the area where the office of such purchaser referred to as the issuing authority, on payment of rupees fifty for each book containing case may be, hereinafter in this rule referred to as the issuing authority. (3) For obtaining blank Form VAT-41A the purchaser and shall furnish such other particulars,

information, statements and documents as may be required by the issuing authority for any use of such Forms issued to the applicant on previous occasions and has bona fide use of such Forms. Notwithstanding the tax liability created at the time of the assessment of (4) Any deduction made under sub-rule (1) shall be adjusted against the selling registered dealer. (5) The amount in lieu of tax deducted in sub-rule (1) shall be deposited by the purchaser, through a challan in Form VAT-37 in which deduction. A statement in Form VAT-40A, fifteen days of the close of the month of such deposit to the Government account within a copy of Form VAT- 41A shall along with the duplicate be deposited for each purchase mentioning the details of tax deducted and verified with Part IV of the challan within one month from the date of such deposits. The statement as mentioned in sub rule (5), the issuing authority after affording a reasonable opportunity of being heard, may inquire into the correctness of the deposits, and Form VAT- 41A, shall verify the same. (7) The issuing authority after receiving the duplicate copy of the statement shall send the same immediately to the assessing authority of the selling registered dealer. The purchaser or the person authorized by purchaser shall be liable as prescribed in sub-rule (1), the purchase (8) Where the amount is not deducted by the selling dealer shall be liable to pay the said amount together with the penalty as provided for in the Act. In such case payment in any form by him." The date of the receipt of the amount with interest at the rate provided for in the Act from the date of the receipt of the amount.

9. Amendment of rule 39 :-

After the existing sub-rule (5) of rule 39 of the said rules the following new sub-rule (6) shall be added, namely: or class of dealers as may be specified by the Commissioner "(6) Notwithstanding anything contained in this rule, any dealer the said rules." provided in rule 39A of the Act shall make payment of tax, demand or interest electronically, in the manner as prescribed in the Act.

10. Insertion of rule 45A :-

After the existing rule 45 and before the existing rule 46 the following new rule 45A shall be inserted, namely: If a person claims credit of input tax paid by him, and if of input tax credit. Where a dealer "45A. Verification and adjustment of input tax credit. If the verification of input tax credit deposits, the assessing authority if such credit is not allowed for want of proper verification of input tax credit done and shall not enforce the demand to the extent of the amount under adjustment, till such adjustment is allowed or the order in writing, as the case may be." claim for such input tax credit is rejected by the assessing authority.

11. Insertion of Form VAT-07A :-

After the existing Form VAT-07 and before Form VAT-08 of the said rules, the following Form VAT-07A, shall be inserted, namely:

SCHEDULE 1 **FORM VAT-07A**

[See Rule 19&19A]

[Summary statement of purchase against VAT invoice]

01 Registration No										Period covered by this return							
(TIN)										From	DD	MM	YY	To	DD	MM	YY
0	8																
Full Name of Dealer																	
Address																	
Phone No.																	
email address																	

Part I

(Particulars of purchases made within the State against VAT invoice other than capital goods)

S. No.	Name of the Selling dealer	TIN	Amount of purchases made during the period	Amount of Tax paid or payable on such purchases

Part II

(Particulars of purchases made within the State against VAT invoice of capital goods)

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S. No.	Name of the Selling dealer	TIN	Amount of purchases made during the period	Amount of Tax paid or payable on such purchases

12. Insertion of Form VAT-08A.

After the existing Form VAT-08 and before Form VAT-09 of the said rules, the following Form VAT-08A, shall be inserted, namely:

FORM VAT 8A

[See Rule 19&19A]

[Summary statement of Sales against VAT invoice]

01 Registration No														Period covered by this return							
(TIN)														From	DD	MM	YY	To	DD	MM	YY
0	8																				
Full Name of Dealer																					
Address																					
Phone No.																					
email address																					

(Particulars of sales made within the State against VAT invoice)

S. No.	Name of the Selling dealer	TIN	Amount of purchases made during the period	Amount of Tax paid or payable on such purchases

13. Amendment of Form VAT-10

For the existing Form VAT-10 of the said rules, the following shall be substituted, namely:

FORM VAT-10

[See Rule 19 &19A]

Quarterly Return

01 Registration No														Period covered by this return							
(TIN)														From	DD	MM	YY	To	DD	MM	YY
0	8																				
Full Name of Dealer																					
Address																					
Phone No.																					
email address																					
02 Indicate if there is neither purchase nor sales in the return period.																			Yes	No	
03 Indicate if there is any claim for refund in the return period.																			Yes	No	

04 Tax Liability (details of sales/ purchases for the period under Return)

S. No.	Details of Turnover	Amount	Rate of Tax	Tax
4.1	Turnover of Exempted sales			
4.2	Turnover of goods taxable at first point which have already suffered Tax			
4.3	Turnover of goods sold within the State on behalf of principal, for which principal shall discharge tax liability			
4.4	Turnover of Sales within the State to Exporters against form VAT-15			
4.5	Turnover under CST Act including Inter-State Sales, SOS, Exports			
4.6	Other turnover if any, not taxable under VAT(+pl.specify)			
4.7	Other sales (U/s 5 or 8(3) please specify)			
4.8	Turnover of goods liable to tax unde, measurement or unit)			
4.9	Sales taxable	4%		
4.10	Sales taxable	14%		
4.11	Sales taxable (special/ concessional rate) (pl. specify)	%----		
4.12	Turnover of sales return Please Specify			
4.13	Total output tax [(4.8+4.9+4.10+4.11)- 4.12]			
4.14	Purchase price liable to tax under section 4(2)			
4.15	Turnover of goods liable to reverse tax			
4.16	Total Amount of Tax liable to be paid [4.13+4.14+4.15] { Other than sales U/s 5 or 8(3)}			

05. INPUT TAX [Details of purchases made in the Return period againstVAT invoice, where goods so purchased are used for the purpose as mentioned in clause (a) to (g) of sub-section (1) of section 18]

S. No.	Purchase	Amount	Input Tax

5.1	Purchase		
5.2	Purchases of Capital Goods		
5.3	Total amount of input tax for the period (5.1 + 5.2)		
5.4	Input tax credit brought down from the previous quarter		
5.5	Total input tax credit available for the period [5.3 + 5.4]		

06. TAX PAYABLE / DEFERRED

			Amount
6.1			
6.2	availing deferment benefits)		
6.3	Amount of Tax to be deposited (6.1 – 6.2)		
6.4	Amount of excess ITC (if any) adjusted against VAT/CST dues (pl. specify)		
6.5	Balance to be carried forward for pet tax period: refundable.		

07 AMOUNT OF COMPOSITION OR EXEMPTION FEE, if any, under return period -----

08. DETAILS OF DEPOSIT (VAT-37, VAT-38, VAT-39, Certification of Tax Deduction at source, Refund adjustment order etc.)

Tax Period	Due Date	Tax Due	Amount Deposited	Date of deposit	Delay	Interest Payable	Date of deposit of Interest	Remarks (TDSC, RAO no. etc)
Total								

Signature:	
Place:	Name:
Date:	
Status:	
Verification:	
I/We verify that the above information and its enclosures are true and correct to the best of my/our knowledge and belief	
Place:	Signature:
Date:	
Name:	
Status:	

Footnotes:

Please read the instructions carefully before completing this form.

Purchase tax is applicable when no tax is payable on the sale of goods and goods are disposed off for the purpose other than those specified in clause (a) to (g) of section 18.

Reverse tax is that part of input tax on which credit have been availed in contravention to the provisions of section 18 e.g

purchase return, and includes proportionate

Input Tax Credit not allowed e.g. in case of sales outside the State up to 4%.

Instructions:

1. Fill every column of the return – write NA in the columns which are not applicable.

2. Enclose additional sheet(s) in case this space is not sufficient.

3. Enclose copies of form VAT-07A, VAT-08A and proof of deposits.

4. Dealers who have opted for quarterly return forms, if any 48, VAT-50 and declaration assessment shall also submit VAT-12, VAT-g with this Form."

14. Amendment in Form VAT-20.

In Form VAT-20 appended to the said rules, after serial number 3.5 and entries thereto an In Form VAT-20 appended to the said rules, after serial following new serial number 3.6 and entries thereto shall be inserted, namely

3.6 Whether the Branch has CBS arrangement :

15. Amendment in Form VAT-21.

In Form VAT-21 appended to the said rules, after serial d before serial number 4 the number 3.5 and entries thereto an following new serial number 3.6 and entries thereto shall be inserted, namely:

3.6 Whether the Branch has CBS arrangement :

16. Amendment in Form VAT-22.

Yes No

In Form VAT-22 appended to the said rules, after serial Yes No d before serial number 4 the number 3.5 and entries thereto an following new serial number 3.6 and entries thereto shall be inserted, namely:

3.6 Whether the Branch has CBS arrangement:

17. Substitution of Form VAT-23A.

The existing Form VAT-23A appended to the said rules shall be substituted by the following, namely:

"Form VAT 23A

[See Rule 27 (1) (a) 28(3) & 29(2)]

Order for Electronic Refund

To,		
The Central Refund officer		
Commercial Taxes Department		
Rajasthan, Jaipur.		
Registration No.		
1. Name of the		
2. Address Building No/ Name Area/Town and City District (State)		
Pin		
Code:		
Alternate e-mail		
Telephone		
		Number(s): FAX No.
3. Details of Bank:		
3.1 Name of the Bank in which refund		
3.2 Name of the Branch		
3.3 Account No.		
3.4 Account		
3.5 IFSC No. of		
4. Amount of refund allowed and reason(s) thereof a. as per assessment order		
i Period	From	To
ii. Date of order, if any DD / MM /		

b. as a result of order of competent officer/authority/court

i. Name of Authority

ii. Date of order DD / MM / YYYY

S. No. --- of Demand and Collection register for the year----- It is certified that the amount of refund has been entered at vide credited in the Bank/ treasury ich the refund is given, has been It is also certified that the tax, penalty, or interest for wh challan No.--dated ----- and entered in R.C.R. at S. No. -----. eviously been granted and this order of der regarding the sum now in question has pr It is further certified that no refund or my refund has been entered in the file of M/S ----- for the period ----- under

signature.

Copy forwarded to M/s.....for information and bank reconciliation.

Seal of the office Signature of Issuing Authority

Name of Issuing Authority

18. Insertion of Form VAT-23B

e existing Form VAT-24, the following new Form VAT-23B shall After Form VAT- 23A appended to the said rules and before th be inserted, namely:

FORM VAT - 23 B

Form for refund of amount to be reimbursed electronically by the Bank.

To,

The Manager,

State Bank of Bikaner and Jaipur,

t of the dealer/ person whose name is column number 4, to the bank accoun Please transfer the amount mentioned in bers 7 to 9 of the Table given below: e details of banks mentioned in column num mentioned in column number 2, as per th

S. No.	Name of the dealer	TIN	Details of Refund			Details of Bank		
			Amount	Date of order	Period of refund	Name of Bank	Account No.	Indian Financial System Code (IFSC)
1	2	3	4	5	6	7	8	9

Name of Central Refund Officer

Commercial Taxes,

Rajasthan, Jaipur

Copy to the Treasury Officers,treasury with a respect to adjust the amount in the Treasury under VAT Deduct Refunds.

Central Refund Officer,

Commercial Taxes,

Rajasthan, Jaipur.

Note:

19. Insertion of Form VAT-40A.- After the ex of the said rules, the following Form isting Form VAT-40 and before

[illegible]

