

Rajasthan Value Added Tax (Third Amendment) Rules, 2006

[09 June 2006]

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Rajasthan Value Added Tax (Third Amendment) Rules, 2006

[09 June 2006]

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 (Third Amendment) Rules, 2006. (2) They shall come into force from the date of their publication in the Official Gazette.

2. Amendment of rule 18 :-

In rule 18 of the Rajasthan Value Added Tax Rules, 2006, hereinafter referred to as the said rules; - (i) after the existing sub-rule (6) and before sub-rule (7), following new sub-rule (6A) shall be inserted; namely; - "(6A). Where a dealer is required to deposit tax on all kinds of stone in all their forms, whether used as building material or otherwise, including Kota stone, marble and granite, at the check posts, such dealer, may by affixing a seal to this effect, shall mention on his VAT invoice, the total input tax credit available to him from the commencement of the year up to the issuance of such invoice, the input tax credit he claimed, the balance of input tax credit available to him, and the amount of tax payable and to

be deposited on the basis of VAT invoice. The dealer shall also authenticate such information on the VAT invoice itself. On receipt of such authenticated VAT invoice, the officer in charge of the check post shall collect the tax payable as per such VAT invoice. The dealers availing this facility shall submit monthly statement of his purchases along with available input tax credit in Form VAT 07 and output tax in Form VAT 08 within seven days of the close of the month, to the assessing authority." (ii) after the existing sub-rule (7) and before sub-rule (8), the following new sub-rule (7A) shall be inserted; namely: - "(7A) Where a registered dealer having goods in stock which had not suffered tax at full rate, intends to exercise option to pay tax under sub-section (2) of section 3, he shall deposit tax on such stock at the rates applicable at the time of exercising the option, and proof of tax so deposited shall be submitted along with his application for exercising such option."

3. Amendment of rule 40 :-

In clause (a) of sub-rule (5) of rule 40 of the said rules, the existing expression "Form VAT-40" shall be substituted by the expression "Form VAT-41".

4. Amendment of rule 44 :-

For the existing clause (h) of rule 44 of the said rules, the following shall be substituted; namely: - "(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 the office of the Assistant Commissioner or the Commercial Taxes Officer of the area or the officer authorized by the Commissioner. 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 authorized by the Commissioner and the triplicate copy shall be retained by the contractor".

5. Amendment of rule 81 :-

In sub-rule (4) of rule 81 of the said rules, after the expression "VAT-39," and before the expression "VAT-47", the expression "VAT-41," shall be inserted.

6. Amendment of Form VAT-03 :-

In Form VAT-03 appended to the said rules, for the existing expression "has been registered under the Rajasthan VAT Act, 2003 with effect from.....", the expression "was registered under the repealed Act with effect from.and under the Rajasthan Value Added Tax Act, 2003 with effect from..... " shall be substituted.

7. Amendment of Form VAT-10 :-

In Form VAT-10 appended to the said rules, at S.No. 4.4, for the existing expression "Turnover of goods on which Input Tax Credit is not allowed", the expression "Turnover of goods taxable at first point which have already suffered tax" shall be substituted.

8. Amendment of Form VAT-39 :-

In Form VAT-39 appended to the said rules; (i) for the existing expression "Receipt for cash deposit of tax" appearing in the title, the expression "Receipt for cash deposit of Tax/Amount in lieu of tax" shall be substituted. (ii) the existing expression "Book No....." shall be deleted. (iii) the following expression shall be added at the left side of the top of the Form:- "Seal of Issuing office"

9. Amendment of Form VAT-47 :-

In Form VAT-47 appended to the said rules, after the expression "Nov" appearing at the end, the expression "Dec" shall be added.