

Rajasthan Value Added Tax (Third Amendment) Rules, 2007**[20 November 2007]**

CONTENTS

1. Short title and commencement
2. Amendment of rule 19
3. Insertion of rule 19A
4. Amendment of rule 21
5. Insertion of rule 39A
6. Amendment of Form VAT 8
7. Insertion of new Form VAT 37A
8. Insertion of Form VAT 45A

SCHEDULE 1 :- FORM VAT 37A**SCHEDULE 2 :-** FORM VAT 45A**Rajasthan Value Added Tax (Third Amendment) Rules, 2007****[20 November 2007]**

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, 2007. (2) They shall come into force from date of their publication in the official gazette.

2. Amendment of rule 19 :-

In rule 19 of the Rajasthan Value Added Tax Rules, 2006 hereinafter referred to as the "said Rules:- (i) in sub-rule (3-A), the existing expression "in case of a dealer registered under the Companies Act, 1956 (Central Act No. 1 of 1956) and within six months, in case of other dealers" shall be deleted. (ii) in sub-rule (4), the existing expression "However, from such date and by such class of dealers, as may be notified by the State Government, the returns may be filed electronically by way of uploading all requisite information on the web-site of the Commercial Taxes Department."

shall be deleted.

3. Insertion of rule 19A :-

After the existing rule 19 of the said Rules, the following new rule shall be inserted, namely:- "19A. Electronic filing of return.-(1) Notwithstanding anything contained in rule 19, the dealer who has not opted for payment of tax under sub-section (2) of section 3 or section 5 of the Act may file return referred in sub-section (1) of section 21 of the Act electronically, in Form VAT 10 for each quarter within thirty days of the end of the quarter and the dealer who has opted for payment of tax under sub-section (2) of section 3 or section 5 of the Act may file return in Form VAT 11, within ninety days of the end of the year. Explanation:- Quarter means the period of three months ending on 30th June, 30th September, 31st December and 31st March. (2) The registered dealer filing return electronically in Form VAT 10, shall also submit the following information alongwith the return:- (a) statement of purchases against VAT Invoices in Form VAT 07; (b) statement of sales against declaration forms/certificates/forms required under the Rules or the notifications issued by the State Government; (c) copy of statement of import in Form VAT 48; (d) statement of sales to registered dealers, other than those who exercise option under sub-section (2) of section 3 or under section 5, in Form VAT 09; (e) statement of inter-State sales in Form VAT 50; (f) copy of sales return register in Form VAT 12, if applicable; (g) account of declaration forms along with details of use; and (h) statement of sales in the course of export out side the territory of India as specified in rule 28, if applicable: 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. (3) The dealer filing return electronically in Form VAT 10 shall also submit:- (i) the trading account and in case of manufacturer, trading and manufacturing account; and (ii) the profit and loss accounts, within nine months of the close of the year. (4) The registered dealer filing return electronically in Form VAT 11 shall also submit, in the prescribed period for filing of return, proof of deposit of tax in case the payment is not made electronically. (5) Where a dealer has more than one place of

business, he shall include in the return, the turnover of the principal place of business as well as the turnover of all other places of business. He shall also furnish the details of turnover of each place of business in Form VAT 13. (6) Where a dealer discovers any omission or error in any return furnished by him, he may furnish a revised return at any time prior to the due date for filing of the immediately succeeding return or receipt of the notice under sub-section (1) of section 24 of the Act, whichever is earlier.

4. Amendment of rule 21 :-

In the proviso to sub-rule (1) of rule 21 of the said rules existing expression "up to June 30, 2007" shall be substituted by the expression "up to December 31, 2007".

5. Insertion of rule 39A :-

After the existing rule 39 of the said Rules, the following new rule shall be inserted, namely:- "39A. Electronic payment of tax, demand or other sum.-(1) Where the payment of tax, demand or other sum has been made electronically the authorised bank shall generate e-challan in Form VAT 37A through a computer network. The authorised bank shall also forward a statement of such e-challan in Forms VAT 45A to the concerned treasury of the State and a copy of such statement shall be forwarded to the Accountant General Rajasthan. The date of payment for the purposes of these Rules shall be the date of deposit generated on the e-challan in Form VAT 37A."

6. Amendment of Form VAT 8 :-

In Form VAT 8 appended to the said Rules:- (i) in Part 1 (Sales within State), the existing column number 5 and before column number 6 the following column "5A" shall be inserted, namely:- Name of commodity 5A (ii) in Part II (Sales other than within State), the existing column number 5 and before column number 6 the following column "5A" shall be inserted, namely:- Name of commodity 5A (iii) in Part II (Sales other than within State), the existing column number 13, 14, 15, 16, 17 shall be replaced by the following, namely:- Against Form C Against Form C Against Form C Against Form C Without Form C Without Form C Without Form C Without Form C Total Tax Taxable 1% Taxable 3% Other (Specify) Tax Taxable 1% Taxable 4% Taxable 12.5% Other (Specify) Tax
13 14 15 16 17 18 19 20 21 22

7. Insertion of new Form VAT 37A :-

After the existing Form VAT 37, appended to the said Rules,

following new Form VAT 37A shall be inserted, namely:- Form VAT 37A

8. Insertion of Form VAT 45A :-

After the existing Form VAT 45 appended to the said Rules, following Form VAT 45A shall be inserted, namely:- Form VAT 45A

SCHEDULE 1

FORM VAT 37A

e-Challan (For deposit of tax/demand/other sum)

Government of Rajasthan

Commercial Taxes Department

Circle:	0040 - VAT Receipts
Ward No.	102 - Receipts tinder the VAT Act (a)
Registration No. (TIM)	800 - Receipts under the VAT Act (b)
Tax period from.....to.....	
Name of assessee:	
Address :	
(a) Payments under the VAT Act.	
(i) Advance payment of VAT	
(ii) Deposit of demand:	
(1) VAT	
(2) Penalty	
(3) Interest	
(4) Other sum Total (a)(ii)	
(iii) Other fee Please describe Total (a)=(j)+(ii)+(iii)	
(b) Other payments	
(i) Fines/Penalties and interest	
(ii) Security	
(iii) Miscellaneous payments (Please describe)	
Total (b)	
Grant Total (in figures) Rupees..... (in words) Rupees.....	
Challan Identification Number (ON)	BSR Code Date Challan No.

Online payment Through Internet Banking

SCHEDULE 2

FORM VAT 45A

Signature of Bank Official Designation and Seal"
Value Added Tax: