

Gujarat Tax on Entry of Specified Goods into Local Areas Rules, 2001

GUJARAT

India

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Rule

GUJARAT-TAX-ON-ENTRY-OF-SPECIFIED-GOODS-INTO-LOCAL-AREAS RULES, 2001

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Gujarat Tax on Entry of Specified Goods into Local Areas Rules, 2001Published vide Notification No. (GHN 37) GER- 2001-(S-20) (1) THLast Updated 15th October, 2019No. (GHN 37) GER- 2001-(S-20) (1) TH. - WHEREAS the Government of Gujarat is satisfied that circumstances exist, which render it necessary to take immediate action to make rules and to dispense with the previous publication thereof under the proviso to sub-section (1) of section 20 of the Gujarat Tax on Entry of Specified Goods into Local areas Act, 2001 (Guj. 22 of 2001).Now Therefore, in exercise of the powers conferred by section 20 of the said Act, the Government of Gujarat hereby makes the following rules, namely:

1. Short title and commencement.

(1)These rules may be called the Gujarat Tax on Entry of Specified Goods into Local Areas Rules, 2001.(2)These rules shall come into force with effect from the 1st September, 2001.

2. Definitions.

- In these rules, unless the context otherwise requires,-(a)"The Act" means the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001;(b)"Form" means a Form appended to these rules;(c)"Registered dealer" means a dealer defined under clause (25) of section 2 of the Gujarat Sales Tax Act, 1969.(d)["electronic operator" shall mean a person who enables another person (whether registered dealer or not), to bring any goods specified under entry at serial number 12 in the Schedule appended to the Government Notification, Finance Department No. (GHN-20)

GEA-2008/(S.3) (3)-TH, DATED THE 1ST April, 2008, within the State: [Substituted by Notification No. (GHN-19) GER-2016-S. 20(4)/Th, dated 1.4.2016.](a)by means of a web based software application, and a communication device, or(b)by means of teleshopping platform.]

3. Payment of tax.

- Every importer, -(a)Who is not a registered dealer shall, within two days of entry of specified goods into local area, pay into a Government Treasury the tax payable under the Act;(b)who is a registered dealer shall, within a period of one month and three days immediately succeeding the month for which return is required to be furnished, pay into a Government Treasury, the tax due and payable under the Act;(c)[Notwithstanding anything contained in this rule, for the goods specified under entry at serial number 12 in the Schedule appended to the Government Notification, Finance Department No. (GHN-20) GEA-2008/(S.3) (3)-TH, DATED THE 1ST April, 2008, brought into local area, an electronic operator referred to in clause (d) of rule 2 only shall be liable to pay tax. Such electronic operator shall, within two days of entry of specified goods into local area, pay into a Government Treasury, the tax due and payable under the Act, : [Inserted by Notification No. (GHN-19) GER-2016-S. 20(4)/Th, dated 1.4.2016.]Provided that such electronic operator shall not require to pay tax on each entry of specified goods if he deposits an amount equivalent to estimated amount of tax payable for the period prescribed under clause (c) of sub rule (2) of rule 6 into the Government Treasury by chalan in Form 1. Such electronic operator shall start making payment of tax as soon as the aggregate amount of tax payable during such period equals the amount of deposit. The electronic operator may, in his return to be furnished in accordance with section 7, adjust the amount so deposited against his liability to pay tax or penalty payable under the Act.]

4. Method of payment of tax and penalty.

(1)Every payment of tax and penalty shall be accompanied by a return-cum-chalan in Form I obtained from a Government Treasury or the Assessing Authority appointed under section 5 of the Act.(2)The payment made into a Government Treasury shall be accompanied by a return-cum-chalan, in quadruplicate. The copies marked "Original" and "Duplicate" shall be returned to the importer duly receipted, of which the copy marked "Duplicate" shall be submitted by the importer to the Assessing Authority in accordance with the provisions of this rule.

5. Reduction in tax liability.

- The amount of tax shall be reduced under sub-sections (1) and (2) of section 4 of the Act, subject to the following conditions, namely: -(i)The importer shall produce before the Assessing Authority, -(a)the purchase invoice, along with a copy thereof, wherein the amount of tax payable, under the law relating to Sales Tax in the State or the Union Territory or as the case may be, the Central Sales Tax, was charged by the vendor who is a dealer registered under such law and who had sold the specified goods to the importer from that State or, as the case may be, the Union Territory, or(b)A declaration, along with a copy thereof, from such vendor, declaring inter-alias that he had included the amount of such tax in the price charged by him in the purchase invoice.(ii)The importer shall furnish to the Assessing Authority the copy of the purchase invoice mentioned in

clause (a) or as the case may be, the copy of the declaration mentioned in clause (b).

6. Return-cum-chalan.

(1) An importer shall furnish a return-cum-chalan in Form 1, appended to these rules, to the Assessing Authority within whose jurisdiction the specified goods are brought for consumption, use or sale. (2) An importer, - (a) Who is not a registered dealer shall furnish return-cum-chalan under sub-rule (1), within three days of entry of specified goods into local area, (b) Who is a registered dealer shall furnish return-cum-Chalan under sub-rule (1), within a period of one month and fifteen days immediately succeeding the month for which return-cum-chalan is required to be furnished. (c) [Notwithstanding anything contained in this rule, an electronic operator referred to in clause (d) of rule 2, whether registered dealer or not, shall furnish online, a return in Form 1A within a period of seven days immediately succeeding the month for which return is required to be furnished. Such importer shall also furnish the details in Form 1AA within three days of entry of specified goods into local area. [Inserted by Notification No. (GHN-19) GER-2016-S. 20(4)/Th, dated 1.4.2016.] Provided that the electronic operator, who deposits an amount equivalent to estimated amount of tax payable for the period prescribed as under, may furnish the details in Form 1AA for the said month within the time limit as under:

Period of a calendar month	Time limit
From day 1st to 7th	10th day
From day 8th to 15th	18th day
From day 16th to 23rd	25th day
From day 24th to end of month	3rd day of next month.]

(3) An importer shall furnish revised return-cum-chalan in Form 1.

7. Assessment.

(1) The amount of tax due from an importer, - (a) Who is not a registered dealer shall be assessed within three days of entry of specified goods into local area, (b) Who is a registered dealer shall be assessed within a period of three months immediately succeeding the month for which return-cum-chalan is required to be furnished. (2) The notice referred to in sub-section (3) of section 8 shall be in Form 2. (3) Where the tax could not be assessed as per sub-rule (1), the assessment shall be made by the Assessing Authority in whose jurisdiction the specified goods are found or detected as having been consumed, used or sold. (4) The amount of tax assessed, as per sub-rule (3) shall be recovered in cash from the importer and a receipt to that effect shall be issued.

8. Notice for payment of tax or penalty.

- A notice under section 10 for payment of tax or penalty shall be in Form 3.

9. Application for refund.

(1)An application for refund in Form 4 shall be submitted to the Assessing Authority within a period of thirty days to which refund is related.(2)The Assessing Authority, on "receipt of the application" for refund referred to in sub-rule.(3)[In case where the applicant has become entitled to refund under the Act, the Assessing Authority shall first adjust the amount of refund towards the liability of tax or penalty from such applicant. The Refund Adjustment Order shall be in Form 5A.(4)If the Applicant desire the payment by adjustment against any amount payable by him, the Assessing Authority shall make out a Refund Adjustment Order in Form 5A authorizing the applicant to adjust the same against any amount payable by him.] [Added by Notification No. (GHN-13) GER-2016-S. 20(3)/Th, dated 11.2.2016.]

10. Memorandum of appeal.

(1)Every appeal shall -(i)be in writing;(ii)Specify the name and address of the appellant;(iii)Specify the date of the order appealed against and the designation of the Authority by whom it has been passed;(iv)Contains a clear statement of facts;(v)State precisely the relief prayed for; and(vi)Be signed and verified by the appellant or an agent authorized in writing, in this behalf, by the appellant.(2)The memorandum of appeal shall be accompanied by the certified copy of the order appealed against, and in case of an appeal an order of assessment, also by a certificate from the Assessing Authority that the amount of tax assessed has been fully paid up, unless the omission, sion to produce such order or copy of certificate is explained at the time of presentation to the satisfaction of the Appellate Authority or the Appellate Tribunal, as the case may be.(3)The memorandum of appeal shall either be presented to the Appellate Authority or the Appellate Tribunal, as the case may be, by the appellant or his agent or sent to it by the registered post.

11. Summary rejection of appeal.

- An Appellate Authority or as the case may be, the Appellate Tribunal may summarily reject an appeal if the memorandum of appeal does not comply with the requirement of rule 10 or for any other reason to be recorded in writing, after issuing a notice for compliance.

12. Hearing of appeal.

- Where the Appellate Authority or as the case may be, Appellate Tribunal does not reject the appeal summarily, it shall fix the date for hearing the appellant or his agent.

13. Security.

- The appellant shall furnish the security referred to in sub-clause (c) of proviso to sub-section (3) of section 13 in Form 6. Form - 1 (See rules 4 and 6) Return - cum - chalan / Revised return - cum - chalan [Form 1A] [Inserted by Notification No. (GHN-19) GER-2016-S. 20(4)/Th, dated 1.4.2016.] (see clause (c) of rule 6) Return

Name of Importer:

PAN: { |

|-| Return Period:|-| Calculation of Entry Tax|-| (in Rs.)|}

- 1 Amount of Deposit Brought Forward
 - 2 Amount Deposited during the Month
 - 3 Total Amount (1+2)
 - 4 Net Entry Tax Payable during the Month:
 - 5 Entry Tax involved in Goods Return during the Month
 - 6 Entry Tax Payable during the Month (4-5)
 - 7 Amount of Penalty leviable during the Month, if any
 - 8 Total Amount inc. Tax & Penalty leviable during the Month(6+7):
 - 9 Amount of Deposit Adjusted against tax & Penalty:
 - 10 Amount Payable if any (8-9):
 - 11 Amount Paid:
 - 12 Amount of Deposit Carried Forward/claimed as refund at the end of Month
- Amount
Paid:(1)chalanNo.....Date:.....(2)chalanNo.....Date:.....(
- Total

[Form 1AA [Inserted by Notification No. (GHN-19) GER-2016-S. 20(4)/Th, dated 1.4.2016.]](see clause (c) of rule 6)Annexure to Return

Name of Importer:

PAN: { |

|-| Period of Annexure :|}

Sr No	Consignor's details	Consignee's details	Date of Entry of Goods			
:	:	:	:	:	:	:
Name	State	TIN	CST registration No.	Name	TIN, if any	Address
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						

10.

Goods Entry Tax
Detail Calculation

Bill No.	Bill Date	Description of Goods	Value of Goods	Rate of Entry Tax	Amount of Entry Tax	Tax of Exporting State	Net Entry Tax Payable	penalty, if leviable
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Calculation of Entry Tax

- 1 Net Entry Tax Payable:
- 2 Entry Tax involved in Goods Return (From Annex.II)
- 3 Entry Tax Payable during Period (1-2)
- 4 Amount of Penalty leviable during Period, if any
- 5 Total Amount inc. Tax & Penalty (3+4):
- 6 Amount of Deposit Adjusted against tax & Penalty:
- 7 Amount Payable if any (5-6):

Amount Paid: (1) chalan

8 No.....Date:.....(2) chalan

No.....Date:.....(3) chalan

No.....Date:.....Total

[Form 1B [Inserted by Notification No. (GHN-19) GER-2016-S. 20(4)/Th, dated 1.4.2016.]](see clause (c) of rule 6)Annexure to Return

Annexure to Return (Pertaining to Goods Return)

Name of Importer:

PAN: { |

|-| Period of Annexure :{|}

Sr No	Consignor's details	Consignee's details	Date of Goods Entry of	Detail of Goods	Date of Goods Return	Net Amount of Entry Tax
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Name	TIN	Name	Goods TIN, if any	Address	BillNo.	BillDate	Value of Goods
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

Total

Form - 2 See sub rule (2) of rule 7 Notice for Assessment To, M/s

-----Whereas desire to satisfy myself that the returns - cum chalan furnished by you in respect of the period from to are correct and complete. And Whereas having effected an entry of specified goods into local area' during the period from to in respect of which you are liable to pay tax under the Gujarat Tax on Entry of Specified goods into Local Areas Act, 2001 you have not furnished by the prescribed date return - cum - chalan in respect of the said period. You are hereby directed to attend at (place) at (time) on date and produce or cause to be produced any evidence on which you rely in support in the said returns-cum-chalan and at the same time produce or cause to be produced the following documents and account and furnish or cause to be furnished the following information.

1.

2.

3.

You are also directed to show cause as to why penalty under sub-section (1) of section 17 of the said Act in respect of the period from to should not be imposed upon you.

Place Signature

Date Designation

(Seal)

Form - 3 (see rule 8) Notice for payment of tax or penalty To, You are required to pay the sum of Rs. as under

1. Amount of tax unpaid as per return - cum -chalan Rs.

2. Amount of tax assessed for the period from to Rs

3. Amount of Penalty Rs

You are hereby directed to pay the outstanding dues of Rs. Rupees (in word) in to the Government Treasury within days from the service of the notice failing which the same will be recovered as an arrear of Land Revenue.

Place Signature

Date Designation

Form - 4(See Sub-rule (1) of rule 9)Application for refundTo,I on behalf of (name of firm) submit that the amount of Rs. is required to be refunded to me for the reasons mentioned below. (Please mention the reason).I therefore request the refund of the said amount under section 11 of Gujarat Tax on Entry of Specified Goods into local area Act, 2001.

Place Signature

Date Designation/Status

Form No. 5(See sub-rule (2) of rule 9)Refund Payment Order

Book No. Voucher No.

(Payable at the Government Treasury within three months from the date of issue)To,The Treasury Officer,

1. Certified that with reference to the return-cum-chalan dated filed by (name of the importer) for the period from to refund of Rs. is due to the following reason;

2. Certified the amount of tax for which this refund is allowed was duly credited to the Government Treasury.

3. Certified that no refund order regarding the sum now in question has previously been granted and his order of refund has been entered in the original file of assessment under my signature.

4. Please pay to the sum of Rs. (in figures) Rs. (in words)

Date Signed

Designation Date of encasement

Date Place

Received Payment

Claimant's Signature Treasury Officer

[Form - 5A] [Inserted by Notification No. (GHN-13) GER-2016-S. 20(3)/Th, dated 11.2.2016.][See sub-rule (3) and (4) of Rule 9]Refund Adjustment Order

1. Refund Adjustment Order under section II

Book No.Serial No.Issue date
.....

**2. Payable within three months from the date of issue, valid for amount Rs.
..... valid upto.....**

Order underThe Gujarat Tax on Entry of Specified Goods into Local Areas Act,
2001To.....Name of the dealer :
.....Registration Certificate No. under the Gujarat Value Added tax Act,
2003:Registration Certificate No. under the Central Sales Tax Act, 1956 :
.....Assessment period from to
.....Date of passing the order Amount of Refund
Rs.This refund will be adjusted towards the amount of tax due from
the said refunded for the period fromto..... or any subsequent
period. The refunded shall attach this order to the return to be furnished by him for the period
against which the adjustment is desired.

Seal

Place:Date: Signature:Designation

Form - 6(See rule on 12)Security BondKnow all men by these presents that I. A. B. of am held and
firmly bound upto the Governor of Gujarat exercising the executive power of the Government of the
State of Gujarat (hereinafter referred to as "the Government" which expression shall, unless
excluded by or repugnant to the context, Include his successors In office and assignee) in the sum of
rupees to be paid to the Government for which payment well and truly to be made; I and myself, my
hairs, executors, admi ' nistrators and legal representatives by the presents.Whereas the above
bounden A.B. has made in appeal under section 13 of the Gujarat Sales Tax Act, on Entry of
specified goods into local Areas Act, 2001.And whereas the said A.B. has in pursuance of sub-section
(3) of section 13 of the said Act, has been called upon to execute a bond with a surely in favour of the
Government in the above mentioned sum of Rupees for the due discharge by the said A.B. of the
liabilities Government against all loss, costs or expenses which the Government may if any way
suffer, sustain or pay, by reason of the default or failure in due discharge of liabilities under the said
Act, of the said A,B. or of any person or persons acting under him or for whom he may be
responsible.Now the condition of the above written bond is such that if the said A. B. has always
duly discharged the liabilities under the said Act, and if the said A.B. his heirs, executors or
administrators, shall pay or cause to be paid upto the Government the amount due from him under
the provision of the said Act within the prescribed time after such amount shall have been
demanded from the said A. B. by the commissioner of Sales Tax, Ahmedabad or by any officer to
whom the powers of the Commissioner of Entry Tax In this respect have been delegated such
demand to be in writing and served upon the said A.B. In the manner prescribed under the said Act
or rules made there under shall also at all times indemnify and save harmless the Government from
all and every loss, costs of expenses which has been or, shall or may at any time every loss, costs or

expenses which has been or shall or may at anytime or time hereafter during the period in which the said A.B. is held liable to pay tax under the said Act by reason of any act or Insolvency period In which the said A.B. any persons or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force. And it is hereby further agreed that In the event of the death of the said A.B. or on the final cessation of the liability of the said A.B. under the said Act, or otherwise, this bond shall remain with the Commissioner of Entry of Sales Tax, Ahmedabad or an officer duly authorized by him in this behalf for months for recovering any loss, costs or expenses that may have been sustained incurred or paid by the Government owing to the Act, or default of the said A.B. or any such other person or persons as aforesaid and which may not have been discovered until after his death or the cessation of the said A.B. under the said Act; Provided always that without prejudice to any other rights or remedies for recovering the loss of damage aforesaid it shall be open of the Government to recover the amount payable under this bond as an arrear of land revenue. In witness where of the said A.B. has hereunto set his hand this day of 20 Signed and delivered by the Above named A.B. in the presence of

1. . (Name of witness) -----

(Address)----- (Signature)----- (Name of witness)

----- (Address)----- (Signature of the appellant) I hereby declare myself surely of the above said A. B and guarantee that he shall do and perform all that he has above undertaken to do and perform in case of this making default therein, I hereby bind myself to forfeit to the Governor of exercising the executive power of the Government of the State of Gujarat (hereafter referred to as G 'arat "Government") the sum of rupees in which the abovesaid A. B. has bound himself, or such other lesser sum as shall be demand to be sufficient by the Commissioner of Entry Sales Tax, Ahmedabad or an office duly authorized by him in this behalf in cover any loss or damage which the Governor may sustain by reason of such default. And I agree that the Government may without prejudice to any other rights of remedies of the Government, recover the said as area of land revenue. And I also agree that I shall not be at liberty terminate my suretyship except upon giving to the said Commissioner of Entry Sales Tax, Ahmedabad Six calendar months notice in writing of his intention so to, do any my liability under this bond shall continue in respect of all acts, default and insolvency on the part of the said A. B. until the expiration of the said period of six months. Date this day of 19

1. (Name of witness) -----

(Address)----- (Signature)-----

2. (Name of witness) -----

(Signature)----- (Address)----- (Signature of the surety)