

M.P. Vat Rules, 2006

MADHYA PRADESH

India

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M.P. Vat Rules, 2006 Published vide Notification No. F-A-5-7-2006-1-5 (18), M.P. Rajpatra (Asadharan), dated 31-3-2006 at pages 394 (109-208) Whereas the State Government considers that the following rules under the Madhya Pradesh VAT Act, 2002 (No. 20 of 2002) should be made and brought in to force at once. Now, therefore, in exercise of the powers conferred by Section 71 of the said Act and all other enabling powers under that Act, the State Government hereby makes the following rules, namely :- Chapter - I

1. Short title and commencement.

(1) These rules may be called The Madhya Pradesh VAT Rules, 2006. (2) They shall come into force on and from the 1st April, 2006.

2. Definitions.

(1) In these rules, unless the context otherwise requires. - (a) 'Act' means the Madhya Pradesh VAT Act, 2002 (No. 20 of 2002); (b) 'Appropriate Commercial Tax Officer' in relation to a dealer means the Commercial tax Officer of the circle in which the dealer's place of business is situated or if a dealer has more than one place of business in the State, the Commercial Tax Officer of the circle in which his principal place of business is situated; (c) 'Assessing Authority' means an officer appointed under Section 3 to whom the Commissioner has delegated all or any of the powers of assessment, imposition of penalty and lev} of interest under the Act; (d) 'Circle' means the area comprised within the local limits of the jurisdiction of a Commercial Tax Officer specified in an order issued under sub-section (4) of Section 3; (e) 'Form' means a form appended to these rules; (f) 'Government Treasury' in relation to a dealer - (i) having one place of business, means the treasury or any sub-treasury within the district in which his place of business is situated; and (ii) having more than one place of business, means the treasury or any sub-treasury within the district in which his principal place of business is situated; (g) 'Inspector' means an Inspector of Commercial Tax appointed under Section 3; (h) 'Inspecting Officer' means any officer specified in clauses (c) to (g) of

sub-section (1) of Section 3 to whom the Commissioner has delegated his powers under Section 55;(i)'Registering Authority' means the appropriate Commercial Tax Officer or any Officer appointed under Section 3 to whom the Commissioner has delegated his powers for the purposes of Section 17;(j)'Repealed Act' means the Madhya Pradesh General Sales Tax Act, 1958 (No. 2 of 1959) repealed by Section 81 of Act No. 5 of 1995 and the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) repealed by the Act;(k)'Revisional Authority' means the Commissioner or any other Officer appointed under Section 3 to whom the Commissioner has delegated the powers of revision under Section 47;(l)'Section' means a section of the Act;(m)'Warehouse' means any enclosure, building or vessel, in which a dealer keeps his stock of goods.(2)All other words and expressions used herein but not defined and defined in the Act shall have the meanings assigned to them in the Act.

3. Appointments.

(1)Officers specified in clause (g) of sub-section (1) of Section 3 shall be appointed by the Commissioner.(2)An Inspector of an area shall be subordinate to the Assistant Commercial Tax Officer, and the Commercial Tax Officer exercising jurisdiction therein. An Assistant Commercial Tax Officer posted to assist a Commercial Tax Officer of an area shall be subordinate to such Commercial Tax Officer. The Commercial Tax Officer and the Assistant Commercial Tax Officer shall in all matters arising within the area within which he exercises jurisdiction, be subordinate to the Assistant Commissioner exercising jurisdiction over such area.(3)All Inspectors, Assistant Commercial Tax Officers, Commercial Tax Officers and Assistant Commissioners shall, in all matters arising within the area within which they exercise jurisdiction, be subordinate to the Appellate Authority and Deputy Commissioner exercising jurisdiction over such area.(4)The authorities specified in clauses (c) to (g) of sub-section (1) of Section 3 shall be subordinate to the Additional Commissioner and the Appellate Authority (other than Deputy Commissioner) and the Additional Commissioner and the Appellate Authority shall be subordinate to the Commissioner.(5)The authorities specified in clauses (c) to (g) of sub-section (1) of Section 3, shall, in exercise of the powers and in the discharge of their duties and functions under the provisions of the Act or any rules made thereunder, follow such direction, as the Commissioner may issue from time to time.

4. [Constitution of the Appellate Board and its functions. [Substituted by Notification F. No. A-3-17-2010-IV (67), dated 13-8-2010.]

(1)The Appellate Board shall consist of a Chairman and such number of members as may be appointed by the State Government.(2)The Chairman of the Appellate Board referred to in sub-rule (1) shall be appointed by the Government.(3)(a)The members of the Appellate Board referred to in sub-rule (1) shall be appointed by the Government on the recommendation of a Selection Committee consisting of the following :- (i)Chief Secretary, Government of Madhya Pradesh - Chairman(ii)Chairman, Appellate Board - Member(iii)Principal Secretary, Government of Madhya Pradesh, Law and Legislative Affairs Department - Member(iv)Principal Secretary, Government of Madhya Pradesh, Commercial Taxes Department - Member Secretary.(b)The selection shall be made in accordance with the manner and procedure as may be decided by the Selection

Committee.(4)The Chairman of the Board shall draw monthly salary and allowances payable to the Chief Secretary less the monthly pension being paid to him.(5)A member of the Board who is on deputation from the Madhya Pradesh Higher Judicial Service shall draw monthly salary and allowances payable to him as a member of that Service :Provided that on the date of superannuation in the parent service, the member shall cease to be member of his parent service, but shall continue as member of the Board :Provided further that if the Member is a retired member of the Madhya Pradesh Higher Judicial Service, he shall draw monthly salary and allowances payable to him at the time of superannuation less monthly pension being paid to him.(6)A member of the Board who was/is not a member of the Madhya Pradesh Higher Judicial Service, shall draw monthly salary and allowances payable to an officer of the rank of the Secretary to the State Government :Provided that if the member has already retired from the Madhya Pradesh State Taxation Service before his appointment as a member of the Board, he shall draw monthly salary and allowances payable to the Secretary less monthly pension being paid to him.(7)A working member of the Board who fulfils the qualification as required under sub-sections (7) and (8) of Section 4, shall be eligible to draw salary and allowances in accordance with the provisions of sub-rules (5) and (6).(8)A serving member of the Madhya Pradesh State Taxation Service on being appointed as a member of the Board, shall be deemed to have retired from the service on the date he assumes the charge of member, but his subsequent service as a member shall be counted as his service in the Madhya Pradesh State Taxation Service for pension and retirement benefits under the rules applicable to him.(9)Subject to the provisions of sub-rule (6), the other conditions of service of the members appointed from the State Service, shall be regulated by the rules applicable to the members of that service.(10)A member of the Board may at any time tender his resignation from the post and such resignation shall take effect from the date of its acceptance by the State Government.(11)The Headquarters of the Appellate Board shall be at Bhopal.(12)(a)Subject to the provisions of Section 4-B, the functions of the Appellate Board under the Act and the rules made thereunder may be discharged by any of the members sitting in Single Bench, or in a Bench of two members, or a Larger Bench, as may be constituted by the Chairman.(b)The Chairman shall be competent to transfer a pending case/proceeding from one Bench to another Bench.(c)The Larger Bench presided over by the Chairman shall hear and decide an appeal if it-(i)pertains to classification of goods;(ii)pertains to a dealer whose total turnover as computed by Assessing Officer is rupees fifty crores or more;(iii)is against the order of the Commissioner.(d)When the Chairman is unable to discharge his functions owing to absence, illness or any other cause, any member can be authorised by the State Government to discharge the functions of the Chairman and during this period that member shall have all the powers vested in the Chairman under the Act and the rules made thereunder.(13)(a)The State Government shall determine and category of the officers and employees required to assist the Appellate Board in the discharge of its functions and provide the Appellate Board such officers and other employees, as it may think fit.(b)The officers and other employees of the Appellate Board shall discharge their functions under the general superintendence of the Chairman.(c)The salaries, allowances and conditions of service of the officers and other employees of the Appellate Board shall be such, as the State Government may, by order, specify.][Chapter - II-A [Inserted by Notification F. No. A-3-17-2010-1-V (67), dated 13-8-2010.]

4A. Sitting of Bench.

- A Bench shall hold its sittings at its headquarters or at such other place or places as may be authorised by the Chairman.

4B. Powers of Bench.

(1) Subject to the provisions of Section 4-B, a Bench shall hear and determine such appeals and applications made under the Act as the Chairman may by general or special order direct. (2) Where there are two or more Benches of the Appellate Board working at a place, the Chairman or the senior-most member present at the place may transfer an appeal or an application from any one of such Benches to any other.

4C. Powers and functions of the Registrar.

(1) The Registrar shall have the custody of records of the Appellate Board and shall discharge such other functions including weeding out of old records as may be assigned to him under these rules by the Chairman or senior member of the Bench. (2) Subject to any general or special order of the Chairman, the Registrar shall have the following powers and duties, namely : (i) to receive all appeals and miscellaneous applications for stay as well as the other documents including application for early hearings, transfer of appeals, applications for adjournment; (ii) to endorse on such appeals and applications the date of the receipt for the purpose of calculating limitation; (iii) to scrutinize all appeals and applications so received to find out whether they are in conformity with rules; (iv) to point out defects in such appeals and applications to the parties requiring them to rectify by affording reasonable opportunity and if within the time so granted defects are not rectified, to obtain the orders of the Bench for the return of the appeals and applications; (v) to check whether the appeal or appeals are barred by limitation and if so, intimate the appellant and place the matter before the Bench for orders; (vi) to send the memo of appeals and applications along with enclosures to the respondents within the reasonable time; (vii) subject to the directions of the Chairman and senior member of the Bench, to fix the date of hearing of the appeals and applications and direct the issue of notices therefor; (viii) to ensure that sufficient number of cases are fixed before the Bench or Benches under the directions of the Chairman or senior member, as the case may be; (ix) to bring on record legal representative, in case of death of any appellant to the proceedings; (x) to verify the service of notice or other processes and to ensure that the parties are properly served and after obtain the orders of the Bench whenever required for substituted service; (xi) to requisition records from the custody of any authority; (xii) to allow inspection of records of the Appellate Board; (xiii) to return the documents filed by any authority on record of the Bench; (xiv) to consolidate the appeals relating to the same appellant or the same issue or for any reason on the direction of the Chairman or senior member; (xv) to fix cases out of turn on the direction of the Chairman or senior member; (xvi) to certify and issue copies of the records of the Appellate Board to the parties; (xvii) to grant certified copies of the documents filed in the proceedings to the parties, in accordance with the rules; (xviii) to grant certified copies of the orders of Appellate Board for publication, in accordance with the rules; (xix) to segregate cases to be heard by single member and fix them for hearing separately; (xx) to ensure that remand reports are submitted in time whenever called for by the

Bench by issuing necessary reminders to the authority concerned;(xxi)to obtain orders of the Bench on applications for withdrawal of appeals and applications and put up before the Bench.

4D. Procedure for filing appeals.

(1)A memorandum of appeal to the Appellate Board shall be presented by the appellant in person or by an agent to the Registrar at the headquarters of the Appellate Board at Bhopal or to an officer authorised in this behalf by the Registrar, or sent by registered post addressed to the Registrar or to such officer.(2)A memorandum of appeal sent by post under sub-rule (1) shall be deemed to have been presented to the Registrar or to the officer authorised by the Registrar, on the day on which it is received in the office of the Appellate Board at Bhopal, or, as the case may be, in the office of such officer.

4E. Date of presentation of appeal.

- The Registrar, or, as the case may be, the authorised officer, shall endorse on every memorandum of appeal the date on which it is presented or deemed to have been presented under Rule 4-D and shall sign the endorsement.

4F. Memorandum of appeal.

- Every memorandum of appeal shall be in Form 43 and shall set forth concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds shall be numbered consecutively.

4G. What to accompany memorandum of appeal.

(1)Every memorandum of appeal shall be in duplicate and shall be accompanied by two authenticated copies of the order appealed against and a copy of the Challan in Form 26 or e-Report in Form 26-A in proof of payment of the amount required to be paid, in accordance with the provisions of sub-section (6) of Section 46.(2)In the case of appeal against the order of penalty, the memorandum of appeal shall also be accompanied by two copies of the assessment order, if any.(3)The Appellate Board may in its discretion accept a memorandum of appeal which is not accompanied by all or any of the documents referred to in sub-rule (1).

4H. Filing of affidavits.

- Where a fact which cannot be borne out by or is contrary to, the record is alleged, it shall be stated clearly and concisely and supported by a duly sworn affidavit.

4I. Grounds which may be taken in appeal.

- The appellant shall not, except by leave of the Appellate Board, urge or be heard in support of any ground not set forth in the memorandum of appeal, but the Appellate Board, in deciding the appeal, shall not be confined to the grounds set forth in the memorandum of appeal or taken by leave of the Appellate Court under this rule :Provided that the Appellate Board shall not rest its decision on any other ground unless the appellant who may be affected thereby has had a sufficient opportunity of being heard on that ground.

4J. Rejection or amendment of memorandum of appeal.

- The Appellate Board may reject a memorandum of appeal, if it is not in the prescribed form or return it for being amended within such time as it may allow. On presentation after such amendment, the memorandum shall be signed and dated by the officer competent to make an endorsement under Rule 4-E.

4K. Who may be joined as respondent in an appeal by the Commissioner.

- In an appeal by an appellant under sub-section (2) of Section 46, the Commissioner shall be made a respondent to the appeal.

4L. Who may be joined as respondent in an appeal by the Commissioner.

- In an appeal by the Commissioner under sub-section (3) of Section 46 or sub-section (5) of Section 47, the appellant before the Appellate Authority/Commissioner/Director of Commercial Tax/Additional Commissioner of Commercial Tax, as the case may be, shall be made a respondent to the appeal.

4M. Authorising a representative to appear.

- In any appeal by any appellant, where the memorandum of appeal is signed by his authorised representative, the appellant shall append to the memorandum a document authorising the representative to appear for him and if the representative is a relative of the appellant, the document shall state what his relationship is with the appellant, or if he is a person regularly employed by the appellant, the document shall state the capacity in which he is at the time employed.

4N. Authorisation to be filed.

- An authorised representative appearing for the appellant at the hearing of an appeal shall, unless the document referred to in Rule 4-M has been appended, file such a document before the commencement of the hearing.

4O. Preparation of paper books, etc.

(1) If the appellant or the respondent, as the case may be, proposes to refer to rely upon any document or statements or other papers on the file of or referred to in the assessment or appellate orders, he may submit a paper book in duplicate containing such papers duly indexed and paged at least a day before the date of hearing of the appeal along with proof of service of a copy of the same on the other side at least a week before : Provided that the Bench may in an appropriate case condone the delay and admit the paper book. (2) The Appellate Board may suo motu direct the preparation of a paper book in duplicate by and at the cost of the appellant or the respondent containing copies of such statements, papers and documents as it may consider necessary for the proper disposal of the appeal. (3) The papers referred to in sub-rule (1) or (2) above must always be legibly written or type-written in double space or printed. If xerox copy of a document is filed, then the same should be legible. Each paper should be certified as a true copy by the party filing the same, or his authorised representative and indexed in such a manner as to give the brief description of the relevance of the document, with page numbers and the Authority before whom it was filed. (4) The additional evidence, if any, shall not form part of the same paper book. If any party desires to file additional evidence, then the same shall be filed by way of a separate paper book containing such particulars as are referred to in sub-rule (3) accompanied by an application stating the reasons for filing such additional evidence. (5) The parties shall not be entitled to submit any supplementary paper book, except with the leave of the Bench. (6) Documents that are referred to and relied upon by the parties during the course of arguments shall alone be treated as part of the record of the Appellate Board. (7) Paper/paper books not conforming to the above rules are liable to be ignored.

4P. Date and place for hearing of appeal.

(1) The Appellate Board shall send notice to the parties specifying the date and place of hearing of the appeal and send a copy of the memorandum of appeal to the respondent either before or with such notice. (2) The issue of the notice referred to in sub-rule (1) shall not by itself be deemed to mean that the appeal has been admitted.

4Q. Date and place of hearing of appeal, how fixed.

- The date and place of hearing of the appeal shall be fixed with reference to the current business of the Appellate Board and the time necessary for the services of the notice of appeal, so as to allow the parties sufficient time to appear and be heard in support of or against the appeal.

4R. Hearing of the appeal.

- On the day fixed, or any other day to which the hearing may be adjourned, the appellant shall be heard in support of the appeal. The Appellate Board shall, then, if necessary, hear the respondent against the appeal, and in such case the appellant shall be entitled to reply.

4S. Hearing of appeal ex-parte for default by the appellant.

- Where, on the day fixed for hearing or on any other date to which the hearing may be adjourned, the appellant does not appear in person or through an authorised representative when the appeal is called on for hearing, the Appellate Board may dispose of the appeal on merits after hearing the respondent.

4T. Hearing of appeal ex-parte for default by the respondent.

- Where, on the day fixed for hearing or any other day to which the hearing may be adjourned, the appellant appears and the respondent does not appear in person or through an authorised representative when the appeal is called on for hearing, the Appellate Board may dispose of the appeal on merits after hearing the appellant.

4U. Continuation of proceedings after the death or adjudication of an appellant to the appeal.

- Where an assessee whether he be the appellant or the respondent to an appeal dies or is adjudicated insolvent or in the case of a company is being wound up, the appeal shall not abate and may, if the assessee was the appellant, be continued by, and if he was the respondent be continued against, the executor, administrator or other legal representative of the appellant or by or against the assignee, receiver or liquidator, as the case may be.

4V. Respondent may support order on grounds decided against him.

- The respondent, though he may not have appealed, may support the order appealed against on any of the ground decided against him.

4W. Remand of the case by the Appellate Board.

- Where the Appellate Board is of the opinion that the case should be remanded, it may remand it to the authority from whose order the appeal has been preferred or to the Assessing Officer, with such directions as the Appellate Board may think fit.

4X. Production of additional evidence before the Appellate Board.

- The parties to the appeal shall not be entitled to produce additional evidence either oral or documentary before the Appellate Board, but if the Appellate Board requires any document to be produced or any witness to be examined or any affidavit to be filed to enable it to pass orders or for any other substantial case, or if the Commercial Tax Authorities have decided the case without giving sufficient opportunity to the appellant to adduce evidence either on points specified by them or not specified by them, the Appellate Board, for reasons to be recorded, may allow such document to be produced or witness to be examined or affidavit to be filed or may allow such evidence to be

adduced.

4Y. Mode of taking additional evidence.

- Such document may be produced or such witness examined or such evidence adduced either before the Appellate Court or before such Commercial Tax Authority as the Appellate Board may direct.

4Z. Additional evidence to be submitted to the Appellate Board.

- If the document is directed to be produced or witness examined or evidence adduced before any Commercial Tax Authority, he shall comply with the directions of the Appellate Board and after compliance send the document, the record of the deposition of the witness or the record of the evidence adduced, to the Appellate Board.

4ZA. Adjournment of appeal.

- The Appellate Board may, on such terms as it thinks fit and at any stage, adjourn the hearing of the appeal.

4ZB. Award of costs.

(1)The costs of any appeal shall be at the discretion of the Appellate Board.(2)The costs awarded by the Appellate Board shall be paid or recovered as if it were a tax payable or a refund due to an appellant.(3)Notwithstanding anything contained hereinabove, the Appellate Board may in its discretion, direct such costs to be deposited in any other manner as it deems fit.

4ZC. Proceedings before the Appellate Board.

- The proceedings before the Appellate Board shall be open to the public. However, the Appellate Board may, in its discretion, direct that proceedings before it in a particular case will not be open to the public.

4ZD. Order to be pronounced, signed and dated.

(1)The order of the Bench shall be in writing and shall be signed and dated by the members of the Bench.(2)The members of the Bench or, in the event of their absence by retirement or otherwise, the Chairman may mark an order as fit for publication.(3)Where a case is referred under sub-section (4) of Section 4-B, the order of the member or members to whom it is referred shall be signed and dated by him or them, as the case may be.(4)The Bench shall pronounce its orders in the Court.(5)The pronouncement of order may be in any of the following manners :-(a)The Bench may pronounce the order immediately upon the conclusion of the hearing.(b)Where the order is not pronounced immediately on the conclusion of the hearing, the Bench shall give a date for

pronouncement.(c)Where no date of pronouncement is given by the Bench, every endeavor shall be made by the Bench to pronounce the order within 60 days from the date on which the hearing of the case was concluded but where it is not practicable so to do on the ground of exceptional and extra-ordinary circumstances of the case, the Bench shall fix a future day for pronouncement of the order, and such date shall not ordinarily be a day beyond a further period of 30 days and due notice of the day so fixed shall be given on the notice board.(6)The order of the Bench shall ordinarily be pronounced by the members who heard the appeal. However, if the said members or any of them is or are not available for pronouncement for any reason, then the order will be pronounced by such member or members as may be nominated by the Chairman or senior member, as the case may be.(7)Where the order is ready in every respect and can be made available to the parties, the Bench may advance the date of pronouncement and put this information on the notice board, and the order shall be pronounced accordingly.(8)Where the order cannot be pronounced on the date given, the date of pronouncement may be deferred, subject to sub-rule (5) (c) to a further date and information thereof shall be given on the notice board.

4ZE. Procedure for dealing with applications under Section 4-A (2).

(1)An application under Section 4-A (2) of the Act shall clearly and concisely state the mistake apparent from the record of which the rectification is sought.(2)Every application made under sub-rule (1) shall be in triplicate and the procedure for filing of appeals in these rules will apply mutatis mutandis to such applications.(3)The Bench which heard the matter giving rise to the application (unless the Chairman or the senior member present otherwise directs) shall dispose it after giving both the parties to the application a reasonable opportunity of being heard.(4)An order disposing of an application, under sub-rule (3) shall be in writing giving reasons in support of its decision.

4ZF. Order to be communicated to parties.

- The Appellate Board shall, after the order is signed, cause it to be communicated to the appellant and to the Commissioner.

4ZG. Procedure for filing of stay application.

(1)(a)Every application for stay of recovery of demand of tax, interest, penalty or any other sum shall be presented in duplicate by the appellant in person or by his duly authorised agent or sent by registered post to the Registrar at the headquarters of the Appellate Board at Bhopal or to an officer authorised in this behalf by the Registrar.(b)Separate applications shall be filed for stay of recovery of demands under different enactments.(2)Every application shall be neatly typed on one side of the paper and shall set forth concisely the following(i)short facts regarding the demand of the tax, interest, penalty or any other sum, recovery of which is sought to be stayed;(ii)the result of the appeal filed before the Appellate Authority;(iii)the exact amount of tax, interest, penalty or any other sum demanded, as the case may be and the amount undisputed therefrom and the amount outstanding;(iv)the date of filing the appeal before the Appellate Board and its number, if known;(v)reasons in brief for seeking stay;(vi)prayers to be mentioned clearly and concisely (stating

exact amount sought to be stayed);(vii)the contents of the application shall be supported by an affidavit sworn by the appellant or his duly authorised agent.(3)An application which does not conform with the above requirements is liable to be summarily rejected.]Chapter - III

5. Limit of turnover under sub-section (1) of Section 5 and limit of aggregate amount of purchase prices under clause (b) of sub-section (2) of Section 10.

(a)For the purpose of sub-section (1) of Section 5, the limit shall be rupees five lacs.(b)For the purpose of clause (b) of sub-section (2) of Section 10 the limit shall be rupees five lacs.

6. Initiation of proceedings for determination of liability.

(1)The proceeding for determination of liability of a dealer under sub-section (1) of Section 6 shall be initiated by issue of a notice in Form 1.(2)The order determining the liability of a dealer under sub-section (1) of Section 6 shall be in Form 2. A copy of such order shall be served on the dealer within thirty days from the date of passing that order.

7. [Manner of proving payment of tax by the contractor. [Substituted by Notification F. A-5-7-06-1-V (24), dated 14-6-2007.]

- A claim made by a contractor under clause (b) of sub-section (1) of Section 7 shall be supported by a declaration in Form 3 to be issued by the sub-contractor and a claim made by a sub-contractor under clause (c) of sub-section (1) of Section 7 shall be supported by a declaration in Form 3-A to be issued by the contractor and shall be admitted in proof of such claims.]

7A. [Grant of certificate of recognition and submission of declaration. [Inserted by Notification No. I.A-3-19-2009-1-V (60), dated 18-5-2010.]

(1)An application for grant of a certificate of recognition under sub-section (5) of Section 10-A, shall be made in Form 3-B to the Registering Authority and shall be signed by the registered dealer and verified in the manner provided in the said Form.(2)(a)On receipt of the application under sub-rule (1), the Registering Authority shall within a period not exceeding seven days require the applicant to furnish evidence in support of the particulars given in the application. If on the basis of the evidence furnished, the Registering Authority is satisfied that the applicant is eligible for holding a certificate of recognition, it shall after recording reasons, grant the applicant a certificate of recognition in Form 3-C not later than fifteen days of the date of receipt of the application.(b)If the Registering Authority is satisfied that the registered dealer is not eligible to hold the certificate of recognition, it shall, after giving the applicant a reasonable opportunity of being heard, take appropriate decision. If the application is rejected, the Register Authority shall send an intimation thereof to him within fifteen days from the date of order of rejection.(c)The certificate of recognition granted under clause (a) shall be valid from-(i)the date of notification under sub-section (1) of Section 10-A or the date of registration, whichever is after, if the application is made within thirty days from the publication of this notification;(ii)the date of application, if the application is made after thirty days from the

publication of this notification.(3)The certificate of recognition granted to a registered dealer shall be valid till the registration certificate issued to him under Section 17 remains in force and shall cease to be in force from the date, such registration certificate ceases to be in force.(4)Where the Registering Authority has reasons to believe that a registered dealer has committed breach of this rule or defaulted in the payment of tax due or the circumstances on the basis of which the certificate of recognition issued to the dealer does not exist, is may, notwithstanding anything contained in sub-rule (3), after giving the dealer a reasonable opportunity of being heard, cancel the recognition certificate granted to the dealer.(5)A copy of the order cancelling of recognition certificate under sub-rule (4) shall be sent to the dealer within fifteen days from the date of order of cancellation.(6)The provisions of Rules 13, 14, 15, 16, 17, 18 and 19 shall mutatis mutandis apply to the certificate of recognition issued under clause (a) of sub-rule (2).(7)A dealer who desires to claim deduction under sub-section (6) of Section 10-A from his turnover, shall submit a true declaration in Form 3-D duly filled in and signed by the purchasing dealer within three months after the end of the period to which the declaration relates. A declaration in Form 3-D may cover all transactions of sales, which take place in a quarter of a financial year.]Chapter - IV

8. Composition of tax.

(1)A registered dealer whose turnover in a year does not ordinarily exceed [Rupees sixty lacs] [Substituted by Notification F. No. A-3-17-2010-1-V (67), dated 13-8-2010.] may opt to pay a lump-sum under sub-section (1) of Section 11.(2)A registered dealer opting to pay a lump-sum in lieu of tax by way of composition shall give his option in Form 4 to the appropriate [Commercial Tax Officer or any officer authorised by the Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] within one month of the commencement of year.(3)The lump-sum shall be payable on the goods specified in Schedule II -other than the goods specified in Part III of the said schedule appended to the Act. The lump-sum payable by a registered dealer shall be as under :-(i)[0.5 per cent] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] of the turnover of sales of goods purchased; and(ii)four per cent of the turnover of sales of goods manufactured.(4)Such lump-sum shall be paid for every quarter of the year for which the option has been given and a quarterly return in Form 5 along with a copy of challan as proof of such payment shall be furnished to the appropriate [Commercial Tax Officer or any officer authorised by the Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] within thirty days of the expiry of the quarter.[(4-A) (a) The return in Form 5 may be furnished in any of the following manners, namely :-(i)furnishing the return electronically under digital signature;(ii)transmitting the data in the return electronically without digital signature and thereafter submitting the verification of the return in Form 5-B.(b)The State Government may, by notification, provide that the return, with or without a hard copy as may be specified in the notification, in respect of the periods starting on or after such date and by such registered dealer or class of registered dealers as may be specified in the said notification, shall be furnished in any of the manners specified in clause (a) through the official web portal of the department (www.mptax.net/www.mptax.gov.in) in accordance with the instruments given in the web portal](5)A registered dealer opting to pay lump-sum under Section 11 and required to issue a bill, cash memorandum or invoice under sub-section (1) of Section 40, shall, for sale of goods to another registered dealer, issue a bill, cash memorandum or invoice specifically stating that the dealer has

opted for composition of tax under Section 11. The statement shall be recorded by affixing a rubber stamp which read as follows :-"Goods sold by a dealer opting for composition of tax under Section 11."(6)Where an option given by a registered dealer under sub-section (1) of Section 11 stands revoked under the provisions of sub-section (2) of the said section, such dealer shall furnish returns for the period from the commencement of the year to the date of revocation of such option within one month from the date of revocation and subsequent returns, in accordance with the provisions of Section 18. The lump-sum payment, if any, shall be adjusted towards the tax payable according to such returns and all other provisions of the Act shall, mutatis mutandis, apply to such dealer.

8A. [] [Inserted by Not In. No. F-A-5-7-2006-1-V (40), dated 14-6-2006.]

Restrictions and conditions subject to which permission to make lump sum payment of tax by way of composition may be granted under Section 11-A.

(1)Every registered dealer referred to in Section 11-A desirous of making a lump sum payment by way of composition in respect of the tax payable by him in relation to goods to be supplied in the execution of a works contract or contracts shall give his option in Form 4-A to the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.],(2)If execution of a works contract or contracts has commenced before the date of issue of this notification, the option for composition shall be submitted on or before 30th June, 2006.(3)On receipt of the option, the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] shall verify the correctness of the option and on being so satisfied, the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] shall, by an order in writing, grant permission to (he registered dealer to make lump sum payment of tax by way of composition and send a copy thereof to the registered dealer giving the option.(4)The amount to be paid in lump sum by way of composition shall be determined at the rate mentioned against each type of contract specified below and shall be so determined at such rate on the total monetary consideration received or receivable by the registered dealer in respect of such works contract.

S.No.	Type of contract	Rate at which lump sum shall be determined
(1)	(2)	(3)
1	Civil works like construction of buildings, bridges, roads,dams, barrages, canals, diversions excluding-	2 per cent
	(i)	supply and installation of air-conditioners, air coolers orair-conditioning equipment;
	(ii)	supply and fitting of electrical goods, supply and fittingof electrical equipment;
	(iii)	fabrication, supply and installation of elevators (lifts) andescalators.

- | | | |
|-------|--|---|
| 2 | Supply and installation of,- | 10 per cent |
| (i) | | air-conditioners, air-coolers, air-conditioning equipments including deep freezers, cold storage plant and humidification plants; |
| (ii) | | weighing machines and weigh bridges; |
| (iii) | | elevators (lifts) and escalators. |
| 3 | All other contracts not specified in serial number 1 and 2 above | 4 per cent |

[Explanation : [Inserted by Notification No. F-A-3-19-2009-1-V-(60), dated 18-5-2010.] - The rates of composition as specified before the amendment by the Notification No. FA-3-19-2009-1-5-27, dated 24-9-2009, shall be applicable to a works contract, execution of which has commenced before 24-9-2009.] [Inserted by Notification No. F-A-3-19-2009-1-V (60). dated 18-5-2010.](5)On the commencement of the execution of works contract or contracts, a registered dealer to whom permission has been granted under sub-rule (3) shall pay within thirty days of the receipt of payment on account of a running bill, into the Government Treasury, that much amount out of the amount payable by way of composition on the amount of the said running bill, which remains after deducting therefrom the amount deducted at source under the provisions of sub-section (2) of Section 26.(6)Every such registered dealer shall within thirty days of the close of the quarter ending on 30th June, 30th September, 31st December and 31st March send a statement in Form 4-B to the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] enclosing therewith the copies of the challan or e-Receipt as also the certificates issued under sub-section (3) of Section 26 by the person making the deduction of an amount at source under sub-section (2) of the said Section in proof of the payments of lump sum amount by way of composition made during the quarter.(7)On receipt of the statement in Form 4-B the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] shall verify the correctness of the amounts paid by way of composition by the registered dealer. If he is not satisfied about the correctness of the payments made, he shall, by order in writing, determine the correct amount payable by the registered dealer during the quarter and if the amount so determined is more than the amount paid by the registered dealer the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] shall require the registered dealer to pay the balance of the amount within fifteen days from the date of service of the notice of demand issued by him for this purpose. The registered dealer, on payment of the balance within the specified period, shall send a copy of the challan or e-Receipt to the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] in proof of such payment within seven days from the date of payment.(8)Where the registered dealer fails to pay the balance of the amount within the period specified in the notice of demand issued under sub-rule (7), or within such further time as may have been granted to him for the purpose on an application made by him in this behalf, the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] may revoke the permission granted to the registered dealer under sub-rule (3) in respect

of the works contract or contracts in relation to which such default has been committed and thereupon the registered dealer shall be liable to be assessed under Section 20 in respect of such works contract or contracts in relation to which the permission has been revoked.(9)When the permission granted to a registered dealer under sub-rule (3) is revoked under sub-rule (8), the provisions of Sections 18, 20, 20-A, 39 and 40 shall apply to such registered dealer in relation to the works contract in respect of which such permission had been granted to him.(10)The registered dealer who has been granted permission to make lump sum payment by way of composition in respect of a works contract or contracts under the repealed Act and the execution of the contract or contracts is continuing after 31st March, 2006, shall continue to avail the facility of composition till the completion of the contract or contracts in accordance with the permission granted.]

9. Claiming by or allowing to a registered dealer or a person other than a dealer rebate of input tax under Section 14.

(1)Any claim in respect of input tax rebate that may be made by a registered dealer under sub-section (1) of Section 14, shall be qualified by a bill, invoice or cash memorandum issued by the selling registered dealer indicating therein separately the amount of tax under Section 9 collected by him. Any such claim in respect of the input tax rebate shall be made by such registered dealer in his return in Form 10. No such claim shall be made or be allowed if the said bill, invoice or cash memorandum does not indicate separately the amount of tax under Section 9 collected by the selling registered dealer.(2)A person other than a dealer, who is eligible to claim input tax rebate under sub-section (2) of Section 14, shall make an application in Form 5-A along with the copy of the bill, invoice or cash memorandum issued by the selling registered dealer, to [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] of any circle within sixty days from the date of purchase and the [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] shall, after making such verification as he deems fit, allow input tax rebate to the person. Chapter - V

10. Period for making an application for grant of registration certificate under Section 17.

(1)A dealer required to get himself registered under sub-section (1) of Section 17 shall apply for grant of a registration certificate in the manner laid down in Rule 11.(2)A dealer required to get himself registered under clause (a) or clause (b) of sub-section (2) of Section 17 shall apply for grant of registration certificate in the manner laid down in Rule 11, within thirty days of the date specified in the said clause.

11. Application for grant of registration certificate.

(1)An application for grant of a registration certificate under Section 17 shall be made in Form 6 in duplicate to the Registering Authority and shall be-(i)signed by the proprietor of the business or in case of a partnership by a partner or director of the firm or in case of a Hindu undivided family

business by the Manager or Karta of the Hindu undivided family or in case of a company incorporated or deemed to be incorporated under the Companies Act, 1956 (1 of 1956), or any other law for the time being in force by the Principal Officer managing the business or in case of a society, club or association by the President or Secretary responsible for the management of such society, club or association or in case of the Central or a State Government or any of their departments, by the officer-in-charge of the business of selling or supplying or distributing goods and in case of a dealer who resides outside the State but who has place of business in the State, by his manager or agent;(ii)verified in the manner provided in the said form;(iii)accompanied by passport size photograph(s) of the proprietor or each of the adult partners of the firm, or of each adult coparcener of the Hindu undivided family, as the case may be, duly attested by a lawyer or a Tax Practitioner or a Gazetted Officer; and(iv)accompanied by self certified copies of the documents required to be furnished along-with the application.(2)The Commissioner may, on an application made by a dealer having more than one place of business in the State and on being satisfied about the genuineness of the grounds put forth in the application, grant him permission in writing to apply to the Registering Authority for grant of registration certificate separately for each place of business :Provided that for the purpose of determining the liability of such dealer for payment of tax under the Act, his turnover in respect of all the places of business in the State shall be taken into consideration.

**11A. [Electronic filing of application for grant of registration certificate.
[Inserted by Notification No. F-A-3-19-2009-1-V (60), dated 18-5-2010.]**

- The State Government may, by notification, provide that an application for grant of registration certificate under Section 17 shall be furnished by a dealer or a class of dealers specified in the said notification, with or without a hard copy as specified in the notification, electronically in Form 6 with or without digital signature as specified in the said notification, as may be specified, through the official web portal of the department (www.mptax.net/www.mptax.gov.in) in accordance with the instructions given in the web portal. The provisions of Rule 11 shall mutatis mutandis apply to such application.]

12. [Grant of registration certificate. [Substituted by Notification F. No. A-3-17-2010-1-V (67), dated 13-8-2010]

(1)On the day, the application for grant of a registration certificate is received, the Registering Authority shall register the applicant and issue a registration certificate in Form 7.(2)After the issue of the registration certificate, the Registering Authority or an official not below the rank of Commercial Tax Inspector authorised by him, shall, with a view to verify the correctness of the particulars given in the application, visit the place of business and ask for the applicant's accounts and require him to produce evidence and documents in support of the particulars given in the application. On verification of the accounts and the documents furnished to him, if the Registering Authority is satisfied that the particulars given in the application are incorrect or the applicant has misrepresented the facts, he shall proceed to cancel the registration certificate in accordance with the provisions of clause (c) or clause (e) of sub-section (10) of Section 17. Such cancellation shall take effect from the date of issue of the registration certificate.(3)The requirement to furnish the

evidence and documents under sub-rule (2) shall be limited to the particulars given in the application in Form 6 for grant of a registration certificate.]

13. Grant of duplicate copy of registration certificate.

- If a registration certificate granted under these rules is lost, destroyed, defaced or becomes unintelligible, the Registering Authority shall on application and on payment of a fee of rupees fifty per copy, grant a duplicate registration certificate. Such certificate shall be stamped "Duplicate" in red ink.

14. Supply of certified copies of registration certificate and its exhibition.

(1) The Registering Authority shall issue to the dealer a certified copy of the registration certificate and where the dealer has more than one place of business in the State, he shall issue to the dealer two certified copies of the registration certificate for every additional place of business enumerated therein. (2) Every registered dealer shall conspicuously display at each place of his business the registration certificate or the certified copy thereof.

15. Information under sub-section (8) of Section 17.

(1) Every dealer or if he dies, his legal representative, who is required to furnish information under sub-section (8) of Section 17, shall, within thirty days of the occurrence of any event specified therein furnish the information relating to such event in writing together with his registration certificate, if any, to the Registering Authority for cancellation, amendment or replacement thereof, as the case may be. (2) If a dealer enters into partnership in regard to his business, he shall report the fact to the Registering Authority within thirty days of entering into such partnership. (3) If a partnership is dissolved, every person who was a partner shall send a report of the dissolution to the Registering Authority within thirty days of such dissolution.

16. Amendment of registration certificate.

(1) Where any registered dealer on the occurrence of any event referred to in sub-section (8) of Section 17 or in pursuance of any other provision of the Act makes an application for amendment of his registration certificate, the Registering Authority, if it is satisfied after making such enquiry as it may think necessary, that the information furnished by the applicant is correct, shall amend the registration certificate of the applicant within the period specified in clause (a) of sub-section (9) of Section 17. (2) If on enquiry made in respect of the application made by a registered dealer, the Registering Authority is not satisfied about the correctness of the information given in the application, it shall, for reasons to be recorded in writing, reject the application of the applicant within the period specified in clause (a) of sub-section (9) of Section 17. An intimation regarding the rejection of the application for amendment, stating reasons therefor, shall be sent to the applicant within seven days of the date of the order rejecting the application.

17. Information on the death of a dealer.

- When any dealer dies, his legal representative shall, within thirty days of his death, inform the Registering Authority about it in writing.

18. Cancellation of registration certificate under sub-section (10) of Section 17.

(1) When a registration certificate issued to a dealer becomes liable for cancellation under clause (a), (b) or (c) of sub-section (10) of Section 17 the Registering Authority shall after making such enquiry as it thinks necessary, cancel the registration certificate of the dealer. (2) A dealer may apply to the Registering Authority in Form 8 for the cancellation of his registration certificate on any of the grounds mentioned in clause (a), (b) or (c) of sub-section (10) of Section 17. If the application is on the ground mentioned in clause (a) of sub-section (8) of Section 17 he shall also tender along with the application the registration certificate together with certified copies thereof and blank statutory forms issued by the Commercial Tax Department, if any. On the receipt of such application, the Registering Authority shall, if it is satisfied after making such enquiries, as it deems necessary, that the application is correct, cancel the registration certificate. (3) If in the opinion of the Registering Authority there are reasons for cancellation of the registration certificate of a dealer under clause (c) or clause (d) or clause (e) of sub-section (10) of Section 17, it shall, after giving the dealer a reasonable opportunity of being heard, pass such order, as it deems fit : Provided that if a dealer has not submitted his returns for two consecutive quarters, it shall be considered as sufficient reason for initiating the process for cancellation of registration under clause (d) of sub-section (10) of Section 17. (4) The cancellation of the registration certificate under sub-rule (2) or sub-rule (3) shall take effect from- (i) the date of discontinuance or transfer of business, if the case falls in clause (a) of sub-section (10) of Section 17; and (ii) the date of communication of order to the dealer if the case, other than those covered in sub-rule (2) of Rule 12, falls in clause (b), clause (c), clause (d) or clause (e) of sub-section (10) of Section 17. (5) Where an application in Form 8 has been made by the dealer under sub-rule (2) for the cancellation of his registration certificate on the ground mentioned in clause (b) or clause (c) of sub-section (10) of Section 17 and no orders are passed and communicated to the dealer within a period of six months from the date of receipt of such application, it shall be deemed that his registration certificate is cancelled with effect from the date immediately following the date of expiry of a period of six months from the date of receipt of such application. (6) The list of registration certificates cancelled during a year shall be exhibited on the notice board of the office of the Registering Authority and be given wide publicity, in such manner, as the Commissioner may, by general order, direct.

19. Submission of registration certificate for cancellation.

(1) A dealer whose registration certificate is cancelled by an order of the Registering Authority under sub-rule (3) of Rule 18 shall within seven days from the date of communication to him of such order, submit his registration certificate together with certified copies thereof and the blank statutory forms issued by the Commercial Tax Department, if any, to the Registering Authority. (2) If any such

dealer dies before submitting his registration certificate along with the certified copies thereof and blank statutory forms, if any, under sub-rule (1), his legal representative shall submit the said certificate along with the certified copies thereof and blank statutory forms, if any, to the Registering Authority within the period mentioned in sub-rule (1).

20. Furnishing of security under clause (a) of sub-section (12) of Section 17.

(1)The amount of security that may be demanded from a dealer under clause (a) of sub-section (12) of Section 17 shall be-(i)the highest amount of tax payable by such dealer in any quarter of the previous year subject to maximum of rupees one lac;(ii)where there is no previous year, rupees ten thousand.(2)Security shall be in the form of FDR or security bonds.(3)The security obtained from dealer under sub rule (1) shall be held for a period of 2 years.(4)If the dealer complies with the requirement of the Act during the said period, security shall be released.Chapter - VI

21. Returns.

(1)Any dealer, other than a registered dealer, required to do so by the Commissioner by issue of a notice in Form 9 shall furnish to the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification. No. F-A-3-65-07-1-V (01), dated 3-1-2008.] within thirty days from the date of service of such notice a return or returns in Form 10.(2)Subject to the provisions of sub-rules (3), (4) and (5) every registered dealer other than a registered dealer who opts for composition of tax under Section 11 and every dealer whose registration certificate has been cancelled under clause (d) or clause (e) of sub-section (10) of Section 17 of the Act on or after the date of commencement of the Act shall furnish to the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] for each quarter of a year a quarterly return in form 10 within thirty days from the date of expiry of the quarter to which the return relates. In the returns furnished, the dealer shall mention correctly the FIN of self and the dealers from whom the goods have been purchased. Every such return shall be accompanied by a Challan in Form 26 or [e-Receipt] [Substituted for 'e-Challan' by Notification No. 1-A-5-7-2006-1-V (40), dated 14-6-2006.] in Form 26-A in proof of the full payment of tax payable according to such return.(3)A registered dealer having more than one place of business in the State shall furnish a consolidated quarterly return in Form 10 for all the places of business and also returns in the same form separately for each of such places of business in the State within the period specified in sub-rule (2). Each consolidated return shall be accompanied by a Challan in Form 26 or [e-Receipt] [Substituted for 'e-Challan' by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.] in Form 26-A in proof of the payment of tax payable according to such consolidated quarterly return.(4)If a dealer becomes liable to pay tax during any quarter of a year, other than the last quarter of that year, the return in Form 10 for the subsequent month or quarter shall include the broken period relating to the preceding month or quarter, as the case may be.(5)Where the Commissioner permits under the provisions of Rule 25 a registered dealer specified in sub-rule (2) to file a return for a different period he shall furnish such return in Form 10 by such date as the Commissioner may direct.(6)Where any business is in the charge of a guardian, trustee or agent of a minor or other incapacitated person, or is carried on, as a guardian, trustee or agent on behalf and for the benefit of

such minor or other incapacitated person, such guardian, trustee or agent shall, in respect of the turnover of the said business furnish the returns in accordance with the provisions of sub-rule (1) or sub-rule (2) or sub-rule (3), as the case may be.(7)Notwithstanding anything contained in the provisions of sub-rule (3), if on the application of any registered dealer having more than one place of business in the State, the Commissioner is satisfied that submission of separate returns under the said sub-rule is not necessary, he may, by an order in writing exempt such dealer from submitting such returns with effect from such date as may be specified in the order.(8)For the purpose of clause (a) and clause (b) of sub-section (4) of Section 18, the rate shall be 1.5 per cent per month.(9)[Omitted.] [Omitted by Notification No. F-A-3-19-2009-1-V (60), dated 18-5-2010.]

22. Monthly Returns.

(1)The Commissioner may, for reasons to be recorded in writing, fix monthly returns for any dealer or class of dealers. Every such dealer or class of dealers shall furnish the return in Form 10 for each month within fifteen days of its expiry. Every such return shall be accompanied by a Challan in Form 26 or [e-Receipt] [Substituted for 'e-Challan' by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.] in Form 26-A in proof of the payment of tax payable according to such return.(2)The provisions of Rule 21 shall, as far as may be, apply to returns furnished under this rule.

23. Revised return.

(1)A registered dealer who desires to submit a revised return under sub-section (2) of Section 18, in respect of any quarter or quarters of a year, shall do so at any time before-(i)31st July of the subsequent year, in case of such dealer whose annual turnover does not exceed rupees forty lacs;(ii)31st October of the subsequent year, in other cases.(2)A revised return referred to in sub-rule (1) shall be furnished in Form 10 and shall be accompanied by-(a)an explanatory note specifying the omission, error or wrong statement by reason of which it has become necessary to furnish a revised return and indicating the difference between the original and the revised return;(b)a copy of Challan in Form 26 or [e-Receipt] [Substituted for 'e-Challan' by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.] in Form 26-A in proof of payment of the amount of tax, if any, payable in addition to the tax already paid along with the original return and interest payable on such amount.

23A. [Electronic filing of return. [Inserted by Notification No. F-A-3-19-2009-1-V (60), dated 18-5-2010.]

(1)The return in Form 10 may be furnished in any of the following manners, namely :-(i)furnishing the return electronically under digital signature;(ii)transmitting the data in the return electronically without digital signature and thereafter submitting the verification of the return in Form 10-A.(2)The State Government may, by notification, provide that the return, with or without a hard copy as may be specified in the notification, in respect of the periods starting on or after such date and by such registered dealer or class of registered dealers as may be specified in the said

notification, shall be furnished in any of the manners specified in sub-rule (1) through the official web portal of the department (www.mptax.net/www.mptax.gov.in) in accordance with the instructions given in the web portal.(3)The provisions of Rule 21 shall mutatis mutandis apply to such return.]

24. Terms and conditions subject to which exemption to any dealer from furnishing returns may be granted.

(1)A registered dealer required to furnish quarterly returns under sub-rule (2) of Rule 21 may make an application in Form 11 for exemption from furnishing of quarterly returns to the Commissioner so as to reach him not later than thirty days after the commencement of the year for which the exemption is applied lot, and if the Commissioner is satisfied that the dealer is not likely to make any taxable purchases or sales during any year, he may grant him an exemption certificate in Form 12 for that year.(2)The exemption granted under sub-rule (1) shall be subject to the following terms and conditions, namely :-(i)If the registered dealer makes during the period of exemption any sale or purchase which is taxable, he shall, within fifteen days from the date of such sale or purchase give information thereof to the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.].(ii)The registered dealer shall furnish the returns by the date (s) and in the manner prescribed under these rules, beginning with the period commencing with the quarter during which the sale or purchase aforesaid takes place.(3)An exemption certificate granted under sub-rule (1) may, on an application made in Form 11 by the dealer in this behalf at least one month before the date of expiry of the period of exemption, be renewed for one year.(4)The Commissioner may, after giving the dealer a reasonable opportunity of being heard, and for reasons to be recorded in writing cancel any exemption certificate.

25. Terms and conditions subject to which permission to furnish return for different period may be granted.

(1)A registered dealer required to furnish quarterly returns under sub-rule (2) of Rule 21 may make an application to the Commissioner in Form 13 for grant of permission under the proviso to sub-section (1) of Section 18 to furnish an annual return. Such application shall be made within thirty days of the commencement of the year in relation to which the permission is sought and the Commissioner shall pass order on every such application before the expiry of the first quarter of the said year.(2)Permission under sub-rule (1) shall not be granted to a registered dealer who-(a)is required to furnish monthly returns under Rule 22; or(b)fails to pay any tax payable by him under the Act or under any repealed Act or under the Madhya Pradesh Sthaniya Kshetra Me Mai Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976) or under the Central Sales Tax Act, 1956 (No. 74 of 1956); or(c)fails without sufficient cause to furnish returns under the Act; or(d)is convicted of an offence punishable under the Act, or under any earlier law; or(e)has not submitted all the returns for the year immediately preceding the year in respect of which the permission is sought.(3)Nothing contained in sub-rule (2) shall restrict the Commissioner from permitting a registered dealer to furnish an annual return where such dealer is the Central or a State Government or any of their

departments.(4)The permission shall be granted in Form 14 and shall be subject to the following terms and conditions-(i)the registered dealer shall pay within thirty days of the expiry of each quarter, tax equal to one third of the amount of tax to which he has been assessed for the latest preceding year or one- third of the amount of tax payable according to his returns for the latest preceding year, whichever is greater;(ii)the registered dealer shall furnish the return within ninety days of the expiry of the year in respect of which such permission is granted and shall pay along with the return the balance of tax, if any, representing the difference between the tax payable according to such return and the tax already paid by him;(iii)the annual return shall be accompanied by a copy of Challan in Form 26 or [e-Receipt] [Substituted for 'e-Challan' by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.] in Form 26-A in respect of tax paid for the quarter or quarters of the period to which such return relates;(iv)the permission shall stand automatically revoked if the dealer is convicted of an offence punishable under the Act or under any earlier law and in that case he shall furnish all the returns normally due from him in accordance with the provisions of Section 18 within a period of thirty days from the date of such conviction; and(v)the permission granted under this rule shall be liable to be cancelled for breach of any of the terms and conditions subject to which it has been granted.

26. Notice under sub-section (5) of Section 18.

(a)The notice under clause (a) of sub-section (5) of Section 18 shall be in Form 15.(b)The notice under clause (b) of sub-section (5) of Section 18 shall be in Form 16.

27. Production of documents.

- A dealer who desires to claim deduction from his turnover under the provisions of clause (x) of Section 2, shall produce at the time of assessment the cash memoranda, invoices or bills or purchase vouchers or other relevant documents in support of such claim.

28. Manner of tax audit.

(1)A registered dealer, who is selected for tax audit under Section 19 shall be intimated by issue of a notice, as far as may be in Form 17, specifying the date and place for audit.(2)The tax audit report under sub-section (5) of Section 19 shall be prepared and if required, the notice under sub-section (6) of Section 19 shall be issued in Form 18.(3)For the purpose of sub-section (6) of Section 19, the rate of interest shall be the rate specified in sub-rule (8) of Rule 21.

29. Notice under sub-section (4) of Section 20.

- The notice required to be issued under sub-section (4) of Section 20 shall, as far as may be, in Form 19 and the date fixed for compliance therewith shall not ordinarily be less than thirty days from the date of service thereof.

30. Selection of dealers for reassessment under sub-section (2) of Section 20-A.

- The Commissioner shall direct every year that such dealers in each circle, deemed to have been assessed under sub-section (1) of Section 20-A as may be selected under a system that may be evolved by him, shall be reassessed under sub-section (3) of the said section.

31. Manner of assessment, re-assessment and imposition of penalty.

(1)The Notice required to be issued under sub-section (4) of Section 18, sub-sections (5) and (6) of Section 20, sub-section (1) of Section 21, sub-section (2) of Section 52 shall be in Form 20 and the date fixed for compliance therewith shall not ordinarily be less than 30 days from the date of service thereof.(2)On the date fixed in the notice issued under sub-rule (1), the Assessing Authority shall, after considering the objections raised by the dealer and examining such evidence as may be produced by him and after taking such other evidence as may be available, assess or reassess, the dealer to tax and/or impose penalty or pass any other suitable order.(3)In making an assessment to the best of his judgment under sub-section (5) or sub-section (6) of Section 20 the Assessing Authority shall, as far as practicable, have due regard to the extent of the business carried on by the dealer, the surrounding circumstances and all other matters which may be of assistance in arriving at a fair and proper estimate of the taxable turnover of the dealer.

32. Notice under sub-section (6) of Section 17, sub-section (8) of Section 24, sub-section (2) of Section 40, sub-section (6) of Section 55 and Rule 84.

(1)The Notice required to be issued under sub-section (6) of Section 17, sub-section (8) of Section 24, sub-section (2) of Section 40 and Rule 84 shall be in Form 21 and the date fixed for compliance therewith shall not ordinarily be less than 30 days from the date of service thereof.(2)On the date fixed in the notice issued under sub-rule (1), the Assessing Authority or the authority competent to impose penalty, as the case may be, shall, after considering objections raised by the dealer and examining such evidence as may be produced by him and after taking such other evidence as may be available, impose a penalty or pass any other suitable order.

33. Form of order of assessment and/or penalty.

(1)The order of assessment, re assessment and/or penalty shall be in Form 22.(2)An order imposing a penalty under any of the provisions of the Act, or of the rules made thereunder in respect of any period shall be incorporated in the order of assessment relating to that period unless it is instituted separately.(3)An authenticated copy of the order of assessment, re-assessment or penalty shall be served on the dealer.

34. Assessment case record.

(1)The papers relevant to the making of an assessment in respect of any particular dealer shall Form an assessment case record, and shall be arranged in two separate classes of files 'A' and 'B' which shall be kept together. The 'A' class file shall contain important papers such as order sheets, returns, challans, notices, assessment orders, documents, copies of decisions on appeal or revision. The 'B' class file shall contain the declarations and all other papers like rough calculations, enquiries from other sources.(2)The 'A' and 'B' class files shall be preserved for 8 years from the date of the final disposal of the case.

35. Enrolment of tax practitioners.

(1)Every person who is eligible to appear as a tax practitioner in any proceeding under the Act shall make an application in Form 23 with a self-attested photograph to the Commissioner.(2)Every person making an application for enrolment under sub- rule (1) shall deposit a fee of rupees one thousand.(3)On receipt of the application under sub-rule (1), the Commissioner shall, after satisfying himself about the correctness of the particulars given in the application, enroll the name of the applicant as Tax Practitioner in the register in Form 24 and grant to the applicant a certificate in Form 25.(4)An intimation about each person enrolled as tax practitioner shall be sent by the Commissioner to such person.(5)No person shall be entitled to appear as tax practitioner on behalf of any dealer before any authority appointed under Section 3 in any proceeding under the Act unless he is enrolled as a tax practitioner.(6)If any tax practitioner is disqualified under the provisions of sub-section (7) of Section 23, the name of such person shall be removed from the register in Form 24.

36. Payment of tax.

(1)Every registered dealer, other than a dealer to whom the provisions of sub-rule (2) apply, shall pay tax quarterly within thirty days of expiry of the quarter to which the tax to be paid relates.(2)Every registered dealer who is required to furnish quarterly returns,-(a)if he is liable to pay tax ordinarily of rupees fifteen thousand per quarter or rupees sixty thousand per annum or above but less than rupees twenty five lacs shall pay,-(1)an amount equal to the actual amount of tax payable by him for the first and second month of every quarter of a year or one- third of the tax deposited in respect of quarter of the previous year corresponding to such quarter on or before the 10th of the second and third month of the quarter;(2)(i)the balance of the amount of tax due from him according to the return for the first, second and third quarter respectively on or before the date prescribed for furnishing the return for such quarter; and(ii)the actual amount of tax payable for the first twenty five days of the month of March or one third of the tax deposited in respect of the last quarter of the preceding year on or before 31st March of the year and the balance of the amount of tax due from him according to the last return for such quarter, on or before the date prescribed for furnishing that return;(b)if he is liable to pay tax ordinarily of rupees 6.25 lacs per quarter or above or rupees twenty five lacs per annum or above, shall pay,-(1)an amount equal to the actual amount of tax payable by him for the first and second month of every quarter of a year before the 10th of the second and the third month of the quarter;(2)(i)balance of the amount of tax due from him

according to the return of the first, second and third quarter respectively on or before the date prescribed for furnishing the return for such quarter; and(ii)the actual amount of tax payable for the first twenty five days of the month of March of a year on or before the 31st March and the balance of the amount of tax due from him according to the return for such quarter, on or before the date prescribed for furnishing the return for that quarter.

37. Method of payment.

(1)Every dealer or person shall pay the amount of tax, penalty, fee, interest, security or any other amount, direct into the Government Treasury or at the designated branch of a Scheduled Bank which for the time being, is transacting treasury business of the Government of Madhya Pradesh, either in cash or by a cheque or bank draft drawn on any scheduled bank. Subject to the provisions of sub-rule (7), no payment of any such amount shall be accepted at the office of the Commercial Tax Officer or any other authority appointed by or under the Act :Provided that where the dealer is the Central or a State Government or any of their departments, the payment may be made by book adjustment and intimation thereof sent to the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] within thirty days of such payment.(2)Where payment of any amount payable under the Act other than the amount of tax deducted at source under Section 26 is to be made in cash every such payment shall be made by a challan in Form 26 and the amount of tax deducted at source under Section 26 shall be made in Form 27. The challan in Form 26 or Form 27 shall be filled in five copies.(3)Where payment is made by cheque or bank draft,-(a)the cheque or bank draft shall be crossed and made payable to the Government of Madhya Pradesh with the following endorsement :Pay to Government of Madhya Pradesh under head [040 - tax on sales, trade etc. (110) - trade tax, (0678) tax under the Madhya Pradesh VAT Act, 2002'] [Substituted by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.];(b)the cheque or bank draft shall be tendered to the bank along with challan in Form 26 or Form 27, as the case may be, in five copies duly filled in Encashment of the cheque or bank draft and crediting of the amount of such cheque or bank draft into Government account shall be governed by the rules of the bank for the time being in force;(c)the cheque or bank draft shall be payable on the date of presentation and shall not be post-dated;(d)the date on which adjustment is made and the amount covered by the cheque or bank draft is credited by the bank into Government account by challan, shall be deemed to be the date of payment of the amount to which the cheque or bank draft relates.(4)Where payment of any amount under sub-rule (2) or sub-rule (3) is made into the bank directly, the challan presented by the dealer need not be passed by the Treasury Officer or the [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] concerned and it shall be directly accepted by the bank.(5)On crediting the amount to Government account, the bank shall return to the dealer the original and second copy of the challan duly signed and forward the third copy directly to the Commercial Tax Officer concerned and retain fourth and the fifth copy, to be forwarded to the Treasury Officer with the daily account. The fifth copy shall be sent by the Treasury Officer to the Accountant General, Madhya Pradesh.(6)[The tax or any other amount may be accepted as deposited by a dealer or person through internet in the branch of a bank authorised by the Finance Department of the Government of Madhya Pradesh for the purpose in accordance with the procedure laid down in Madhya Pradesh Treasury Code

Volume II-Appendix 25, subject to the following conditions :-(a)Appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] shall verify it with the digitally signed daily scroll sent electronically by the bank or alternatively, the deposits may be verified using Challan Identification Number (CIN) on the web-site www.mptreasury.org.(b)The e-Receipt of such deposit shall be in Form 26-A in case of an amount other than the amount of tax deducted at source under Section 26 and in Form 27-A in case of an amount of tax deducted at source under Section 26.](7)Notwithstanding anything contained in sub-rule (1) any amount upto such a limit that the Commissioner with the previous approval of the State Government, notify, may be paid in the office of the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.].

38. Fraction of a rupee to be rounded of.

- If the amount of tax and/or penalty or interest includes a fraction of a rupee, a fraction of a rupee of and above fifty paise shall be rounded to the nearest rupee and a fraction of a rupee below fifty paise shall be omitted.

38A. [Restrictions and conditions subject to which the tax payable by a registered dealer shall be deemed to have been paid. [Inserted by Notification No. F-A-5-7-06-1-V (24), dated 14-6-2007.]

- The State Government in the Commerce and Industries Department shall make a scheme and lay down the procedure for the purpose of sub-section (4-A) of Section 24.] [Substituted by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.]

39. Reconciliation of payments.

- In the first week of each month, the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] shall prepare a statement of the collections of revenue in the previous month and shall forward it to the Treasury Officer for verification. If any discrepancy is discovered at the time of verification, the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] shall send the necessary records to the Treasury Officer for reconciliation of accounts.

40. Notice of demand for payment of any sum due under the Act.

- Subject to the other provisions of these rules, if any sum is payable by a dealer or a person under any of the provisions of the Act or these rules, a notice in Form 28 shall be served on him specifying a date, not less than thirty days from the date of service of the notice on which payment shall be made, and specifying a date on or before which the dealer or the person, as the case may be, shall produce or send the Challan in Form 26 or [e-Receipt] [Substituted for 'e-Challan' by Notification

No. F-A-5-7-2006-1-V (40), dated 14-0-2000.] in Form 26-A in proof of payment of such sum :Provided that, -(i) where an order has been passed under Section 46 or Section 47 the sum payable by the dealer or person as a consequence of this order shall be paid by the dealer or person within thirty days from the date of service of such order on him and he shall within the said period produce or send the Challan in Form 26 or [e-Receipt] [Substituted for 'e-Challan' by Notification No. F-A-5-7-2006-1-V (40), dated 14-0-2006.] in Form 26-A in proof of payment of such sum to the Appropriate Assessing Authority; (ii) where a dealer is the Central or a State Government or any of their departments, the payment may be made in the manner provided in Rule 37.

41. Recovery of tax, penalty, interest or any other sum payable under the Act.

- If after the expiry of the date fixed under Rule 40 or when the date is extended under sub-section (7) of Section 24 after the expiry of the extended date, any amount of tax, penalty, interest, fee or any other sum payable under the Act by a dealer or person assessed or re-assessed, imposed or computed or payable, as the case may be, or any part thereof remains unpaid, the Assessing Authority shall apply to the Competent Authority to recover such amount as an arrear of land revenue.

42. Notice for recovery of modified amount under sub-section (12) of Section 24.

- The intimation required to be given to the dealer or the person, as the case may be, and the authority by whom or under whose order the recovery is to be made, shall as far as possible, be in Form 29.

43. Report of recovery of tax, penalty or any other amount.

- After recovery of any tax, penalty, interest or any other amount due under the Act, the authority by whom or under whose order the recovery has been made under sub-section (11) of Section 24 shall report to the Assessing Authority the amount so recovered and the number and date of the challan under which it is credited into the treasury.

43A. [Application for Settlement. [Inserted by Notification F. No. A-3-17-2010-1-V (67), dated 13-8-2010.]

(1) An application for settlement shall be submitted in Form 29-A to the Commissioner, Commercial Tax, Member Secretary, Settlement Authority, by a dealer. Separate applications shall be made for separate orders. (2) Every such application shall be accompanied by - (a) a proof of payment as required by sub-section (3) of Section 24-B; (b) a proof of the dispute being pending before the High Court on the date of filing of the application, if application is made under clause (i) of sub-section (1) of Section 24-B; (c) copies of the original order and of subsequent appellate and/or revisional order, if any; (d) a duplicate copy of the application along with duplicate copies of all its enclosures.]

44. Notice of demand and payment of tax in advance of assessment and the manner of its payment.

(1)The notice under sub-section (3) of Section 25 shall be in Form 30.(2)The amount of the tax payable under Section 25 shall be paid in the manner laid down in Rule 37.(3)The tax demanded in the notice in Form 30 shall be payable within seven days from the date of the service of the notice.

45. Payment of sums deducted under Section 26, and issue of a certificate under Section 27.

(1)The amount deducted under sub-section (1) of Section 26 by a purchaser and the amount deducted by a person under sub-section (2) of the said section shall be deposited by him in the Government treasury by Challan in Form 27 or [e-Receipt] [Substituted for 'e-Challan' by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.] in Form 27-A before 10th day of the next month following the month in which such deduction has been made :Provided that the amount deducted may be deposited through internet in accordance with the provisions of sub-rule (6) of Rule 37.(2)(a)For the amount deducted under sub-section (1) of Section 26, the purchaser shall issue a certificate in Form 31 in duplicate to the dealer supplying goods to the Central Government or the State Government within ten days of the deposit of such amount under the provision of sub-rule (1).(b)For the amount deducted under sub-section (2) of Section 26, the person shall issue a certificate in Form 32 in duplicate to the contractor within ten days of the deposit of such amount under the provisions of sub-rule (1).[(2 A) A person shall obtain blank certificate in Form 31 or Form 32 from the appropriate Commercial Tax Officer or any other officer authorised by the Commissioner in this behalf. The application for obtaining blank certificate in Form 31 or Form 32 shall be made in Form 32-A.] [Inserted by Notification No. F-A-5-7-06-1-V (24), dated 14-6-2007][(2-B) The State Government may, by notification, provide that a certificate in Form 31 or Form 32 duly filled, shall be issued to a person or a class of persons specified in the said notification, electronically through the official web portal of the department (www.mptax.net/www.mptax.gov.in) in accordance with the instructions given in the web portal.] [Inserted by Notification No. F-A-3-19-2009-1-V (60), dated 18-5-2010.](3)Notwithstanding anything contained in sub-rule (2) of Rule 21, the dealer supplying or selling goods to the Central Government or the State Government or the contractor supplying goods in the execution of a works contract let out by a person shall, unless the contrary is proved, be deemed to have paid tax on the turnover of goods sold to the Central Government or the State Government or the person, if he furnishes one copy of the certificate in Form 31 or Form 32 as the case may be as if he had credited the amount of tax in the treasury by challan. The certificate shall be filed along with the return in Form 10.(4)[Omitted] [Omitted by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.](4)[[Renumbered by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.] The statement required to be furnished under sub-section (8) of Section 26 shall be in Form 35 and shall be furnished for every year by the person referred to in sub-sections (1) and (2) of Section 26 to the [Commercial Tax Officer of any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] of the Circle in whose jurisdiction the Office of the deducting person/agency/authority is situated, within thirty days of the

expiry of the year.(5)[(a) For obtaining a certificate under Section 27 a dealer or a contractor, as the case may be, shall apply in Form 33 to the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Inserted by Notification No. F-A-5-7-06-1-V (24), dated 14-6-2007.] within thirty days from the date of supply of goods or the date of commencement of the supply of goods in the execution of a work contract. On the receipt of the application the [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] shall verify the particulars given in the application and if the application has been made after the aforesaid period, shall, mentioning this fact send his report to the Deputy Commissioner within fifteen days of the date of receipt of the application.(b)On receipt of the report of the [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.], the Deputy Commissioner shall after satisfying himself about the correctness of the particulars given in the application and after condoning the delay, if any, and recording in writing reasons therefor, grant to the applicant a certificate in Form 34 within fifteen days of the date of receipt of the report from the [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.].]

45A. [Deduction of tax at source and issue of certificate under Section 26-A. [Inserted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.]

(1)For the amount deducted under sub-section (1) of Section 26-A, the purchasing registered dealer (the purchaser) shall issue a certificate of deduction of tax in Form 31-A in duplicate to the selling registered dealer (the seller). The triplicate copy shall be retained by the purchaser. The certificate in Form 31-A may cover transactions effected during a period of one calendar month.(2)The blank, certificates referred to in sub-rule (1) shall be in any colour and containing security feature, as determined by the Commissioner and shall be available in book form, each book containing fifty or one hundred of such forms in triplicate.(3)For obtaining the certificate in Form 31-A every registered dealer shall apply in writing in Form 31-B to the appropriate Commercial Tax Officer or the officer authorised by the Commissioner stating his requirement of such forms and shall, furnish such other particulars, statements and information and produce such other documents, as the Authority may require for the purpose of satisfying himself about his bonafide use of such forms issued to the applicant on previous occasions and the bonafide nature of his requirement of forms on the present occasion.[(3-A) The State Government may, by notification, provide that a certificate in Form 31-A duly filled, shall be issued to a registered dealer or a class of registered dealers specified in the said notification, electronically throughout the official web portal of the department (www.mptax.net/ www.mptax.gov.in) in accordance with the instructions given in the web portal.](4)If for reasons to be recorded in writing, the authority is not satisfied that the applicant has made bonafide use of the forms previously issued to him or that the requirements of the forms applied for are not bonafide, he shall reject the application.(5)If for reasons to be recoded in writing, the authority is not satisfied that the applicant requires the book of forms in such numbers as he has applied for, he may issue such forms in such lesser number as, in his opinion, would satisfy the reasonable requirements of the applicant :Provided that the new forms shall not be issued to a registered dealer until he has rendered account of the old forms lying with him and returned the

balance, if any, in his hand to the authority.(6)Every registered dealer to whom certificate in Form 31-A is issued shall maintain in a register in Form 31-C, a true and correct account of every such form. If any such form is lost, destroyed or stolen, the dealer shall report the fact to the said authority immediately, shall make appropriate entries in the remarks column of the register in Form 31-C and take such other steps to issue public notice of the loss, destruction or theft.(7)Any unused forms remaining in stock on the date of closure of business or on the date of making an application for cancellation of registration certificate is cancelled otherwise, as the case may be, shall be surrendered to the Issuing Authority by the registered dealer within seven days of such date.(8)The Officer to whom the forms are supplied for distribution to the registered dealers, shall keep them in safe custody and maintain a proper account thereof in a register in Form 31-D.(9)Notwithstanding the provisions of sub-rule (2) of Rule 21. the seller shall be deemed to have paid tax on the turnover of goods sold, if he furnishes one copy of the certificate in Form 31-A. The certificate shall be filed along with the return in Form 10.]

46. Notice for recovery from third parties.

- Where the Commissioner or any Officer other than an Inspector appointed to assist him under Section 3 proceeds under Section 28 to recover any tax, interest, penalty or any other amount outstanding against a dealer from any other person from whom any amount is due to such dealer or who holds or may hold any money for or on account of such dealer, he shall issue a notice in Form .36.

47. Procedure for forfeiture of the amount collected by way of tax in contravention of the provisions of sub-section (1) of Section 35 and for refund of such amount.

(1)The notice under sub-section (3) of Section 35 shall be in Form 37.(2)Where an order for forfeiture is made the authority passing the order therefor shall, by a notice placed on the notice board of its office, publish the following details for information of the persons concerned, namely :- (i)the name and address of the dealer and the registration certificate number, if any, in whose case the order is passed;(ii)date of order;(iii)the amount forfeited;(iv)description of goods in respect of which the amount forfeited was collected;(v)the period to which the order passed relates;(vi)reasons for forfeiture.(3)The person from whom the forfeited amount had been collected shall make an application in Form 38 for claiming the refund of such amount.

48. Refund payment order.

(1)(a)When an order directing the refund of any amount has been made by an Assistant Commercial Tax Officer or a Commercial Tax Officer, the Commercial Tax Officer and when such order is made by an Assistant Commissioner, the Assistant Commissioner shall, if the dealer desires payment in cash, issue to him a refund payment order in Form 39 for such amount as may remain after deducting any amount in respect of which a notice under sub-section (5) of Section 24 has been issued or which has to be adjusted under Rule 49.(b)Where the amount for which the refund

payment order is issued exceeds rupees five thousand, such refund payment order shall be crossed and made "Account Payee".(2)The refund payment order and a copy thereof for use in the treasury shall be delivered to the dealer for presentation to the treasury for obtaining the payment.

49. Refund adjustment order.

(1)The Commercial Tax Officer or the Assistant Commissioner as the case may be, may issue a refund adjustment order in Form 40 for the adjustment of the refundable amount towards the amount of tax payable according to the return or returns for any period following the date on which the refund is sanctioned.(2)11 the authority empowered to grant a refund is required under sub-section (4) of Section 37 to apply the refundable amount or part thereof towards the recovery of tax, penalty, interest or any other amount or part thereof due under the Act or the repealed Act or the Central Sales Tax Act, 1956 (No. 74 of 1956) or under the Madhya Pradesh Sthaniya Kshetra Me Mai kc Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976) it shall issue a refund adjustment order in respect of such amount.(3)The refund adjustment order shall be made out in triplicate, one copy shall be issued to the dealer, second copy marked at top as 'for use in treasury only' shall be sent to the Treasury Officer and the third copy shall be retained by the authority issuing such order :[Provided that if the refundable amount is to be adjusted towards the tax liability of any other registered dealer, a fourth copy of the refund adjustment order shall be prepared and issued to the dealer in whose favour the refundable amount is adjusted.] [Inserted by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.]

50. Submission of refund adjustment order with the return.

- In support of any claim for payment of tax payable according to any return by adjustment under Rule 49, the dealer shall attach a copy of the refund adjustment order to such return to be furnished by him under the Act or under the Central Sales Tax Act, 1956 (No. 74 of 1956) or under the Madhya Pradesh Sthaniya Kshetra Me Mai Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976).

51. Intimation of book numbers.

- Every Commercial Tax Officer and Assistant Commissioner issuing refund payment order or refund adjustment order shall intimate the numbers of the books thereof in use for the time being to the Treasury and Sub-treasury Officer within his jurisdiction.

52. Order sanctioning interest on delayed refund.

- Where a refund payment order is issued under Rule 48 the authority issuing such order shall simultaneously pass an order sanctioning the interest payable under sub-section (5) of Section 37, if any, on such refund specifying therein the amount of refund, the payment of which was delayed, the period of delay for which such interest is payable and the amount of interest payable by the State Government and shall communicate the same to the dealer to whom the interest is payable.

53. Interest payment order.

(1)Where an order for the payment of interest on delayed refund under Rule 52 has been made, the sanctioning authority shall issue to the dealer an interest payment order in Form 41.(2)The interest payment order and a copy thereof for use in the treasury shall be delivered to the dealer for presentation to the treasury for obtaining payment.Chapter - VIII

54. Furnishing of audit report by certain dealers and conditions for requiring a dealer or class of dealers to maintain accounts in different Form and manner.

(1)Every dealer required to furnish audit report under sub-section (2) of Section 39 shall furnish the audit report prepared by a chartered accountant for the purpose of income tax, to the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] by 31st October of the succeeding year. Separate details pertaining to the business done in the State of Madhya Pradesh shall be included in the audit report :[Provided that a dealer who is an industrial unit having annual turnover often crore rupees or less may furnish the audit report prepared by a member of Institute of Cost and Works Accountants.] [Inserted by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.](2)If the Commissioner considers it necessary that a dealer or class of dealers shall maintain accounts including records of sale or purchase in a particular Form, he shall, after recording reasons therefor in writing :-(i)by issue of an order to such dealer, direct him; or(ii)by issue of a notification under sub-section (3) of Section 39, direct such class of dealers,to maintain accounts in the Form appended to the order/notification after the expiry of the month following that in which such order or notification is made or issued, as the case may be.

55. Particulars required in a bill, invoice or cash memorandum.

(1)Every registered dealer who is required under sub-section (1) of Section 40 to issue a bill, invoice or a cash memorandum shall specify in the bill, invoice or cash memorandum name and style, the address of his place of business and his registration certificate number (TIN), the particulars of goods sold, the sale price thereof, the amount of tax collected under Section 9 and shall for each year serially number such bill, invoice or cash memorandum, and where the sale price is rupees one thousand or more, the dealer shall enter in the bill, invoice or cash memorandum the full name and address of the buyer and his TIN, if any :Provided that the tax collected may not be shown in the sale bill, cash memorandum or invoice, where sale is made to a person other than a registered dealer.(2)A registered dealer who opts for composition under Section 11 shall not show the lump-sum element separately in the bills or invoice or cash memorandum issued by him to purchaser and accordingly shall not collect any amount by way of lump-sum or tax.Chapter - IX

56. Delegation of Commissioner's powers.

- The Commissioner may delegate the powers conferred and the duties imposed upon him under the section or as the case may be, rule framed under the Act as specified in column (2) of the table below and described in corresponding entry in column (3), to the officer not below the rank specified in column (4) thereof ;-

S.No.	Section/Rules	Description of Powers	Designation of Officer and conditions of delegation
(1)	(2)	(3)	(4)
1	6	To determine liability to pay tax	Assistant Tax Officer Commercial
2	17	(i)	To grant registration certificate under Section 17; Assistant Tax Officer Commercial
	(ii)	To impose penalty under sub-section (6) of Section 17; and	Assistant Tax Officer Commercial
(iii)	To amend or cancel a registration certificate	Assistant Tax Officer Commercial	
(iv) [[Substituted by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.]	To demand and to forfeit security under sub-section (12) of Section 17]	Assistant Tax Officer Commercial	
3	18	(i)	To require any dealer to furnish returns Assistant Tax Officer Commercial
	(ii)	To exempt a dealer from furnishing returns or to permit a dealer to furnish returns for different period	Deputy Commissioner
(iii)	To exempt a registered dealer having more than one place	Deputy Commissioner	

			of business from submitting separate returns in respect of each place of business	
(iv)	To impose penalty	Assistant Tax Officer Commercial		
(v) [[Inserted by Notification No. F-A-3-67-06-1-V (32), dated 13-10-2008.]	To verify correctness of return or returns	Assistant Commercial Tax Officer]		
4	19	(i)	To select dealers for audit	Deputy Commissioner
		(ii)	To undertake tax audit	Assistant Commercial Tax Officer
			To make an assessment or re-assessment of tax for any period in respect of turnover and/or to impose penalty or to levy interest or to grant further time to pay such tax, interest and/or penalty or to allow the payment of tax. interest or penalty in instalment, and to exercise all other powers under Section 20,[21, 24 and 55-A] [Substituted by Notification No. F-A-3-67-06-1-V (32), dated 13-10-2008.]	(i) Assistant Commercial Tax Officer up to a turnover and/or aggregate of purchase price of Rs. one crore.
5	20,[21, 24 and 55-A] [Substituted by Notification No. F-A-3-67-06-1-V (32), dated 13-10-2008.]	(i)		
		(ii)	Commercial Tax Officer upto a turnover and/or aggregate of	

			purchase price of Rs. five crores, and	
(iii) Assistant Commissioner in respect of every dealer				
6	20-A	(i)	To select dealers for re-assessment	Deputy Commissioner
		(ii)	To make re-assessment	Assistant Commercial Tax Officer
7	25	To require a registered dealer to pay tax in advance of assessment on failure to furnish returns		
8	26	To impose penalty	Assistant Commercial Tax Officer	
9	35	To pass an order including an order of forfeiture of any amount collected by any dealer or person in contravention of the provisions of sub-section (1) of Section 35, publication of notice thereof and refund of such amount to the person from whom it was so collected.		
10	37	(i)	To sanction refund of excess tax or penalty, interest, input tax rebate, or any other amount	Commercial Tax Officer
		(ii)	To sanction payment of interest on delayed	

refunds

11	39	To require a registered dealer to keep accounts in a particular Form and manner	Deputy Commissioner
12	40	To impose penalty for not issuing a bill, invoice or cash memorandum or for not maintaining counterfoil or duplicate of such bill, invoice or cash memorandum or for not preserving the counterfoils thereof for a period of not less than five years from the date of issue of the bill, invoice or cash memorandum or till the completion of assessment whichever is earlier	Assistant Commercial Tax Officer
13	42	To transfer any proceeding or any class of proceedings under any provision of the Act	Deputy Commissioner
14	44	Power to call for information in certain cases	Assistant Commercial Tax Officer
15	47	Power of revision	Deputy Commissioner
16	52	To impose penalty	Assistant Commercial Tax Officer
17	54	To rectify mistake under sub-section (1) of Section 54	Assistant Commercial Tax Officer
18	55	(i)	Powers under sub-sections (3), to (5) Inspector of Commercial

				Tax
		(ii)	Powers under sub-section (6)	Assistant Commissioner
19	73	To determine input tax rebate	Assistant Commercial Tax Officer	
	Rule 84	To impose penalty in respect of contravention of any rule	Assistant Commercial Tax Officer	

57. Service of notice, summons and orders.

(1) Notice or summons or order under the Act or any rules made thereunder may be served by any of the following methods-(i) by delivering or tendering to the addressee or his agent by hand of a copy of the notice, summons or order; or(ii) by post; or(iii) by courier; or(iv) by e-mail with digital signature : Provided that if upon an attempt having been made to serve any such notice, summons or order by any of the above-mentioned methods, the authority issuing it is satisfied that the addressee is avoiding the notice or summons or order or that for any other reason, the notice, summons or order can not be served by any of the above mentioned methods, the said authority shall cause such notice, summons or order to be served by affixing a copy thereof-(a) if the addressee is a dealer, on some conspicuous part of the dealer's office or the building in which his office is located or upon some conspicuous part of any place of the dealer's business last notified by him; and(b) if the addressee is not a dealer, on some conspicuous part of his residence or office or the building in which his residence or office is located, and such service shall be deemed to have been made on the addressee personally : Provided further that if addressee is not traceable, the said authority shall cause notice, summons and orders to be published in two news papers having circulation in the local area in which he has shown his residence or office in the registration/records available with the department.(2) When the officer serving a notice or summons delivers or tenders a copy of the notice or summons to the addressee personally or to his agent, he shall obtain the signature with date on the original notice or summons of the person to whom it is so delivered or tendered as an acknowledgment of service : Provided that where the addressee or his agent refuses to sign the acknowledgment, the serving officer shall affix a copy of the notice or summons on the outer door or some other conspicuous part of the house in which the addressee ordinarily resides or carries on business or personally works for gain.(3) When the notice or summons is served by affixing a copy thereof in accordance with the proviso to sub-rule (1) or sub-rule (2), the officer serving it shall return the original to the authority which issued the notice or summons with the report endorsed thereon or annexed thereto, stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the addressee's office or residence or the building in which his office or residence is located or his place of business, was identified and, in whose presence the copy was affixed. The said officer shall also obtain the signature or thumb impression of the person identifying the addressee's residence or office or building or place of business, to his report: Provided that the officer serving the notice or summons may also record the process of affixing a copy thereof in accordance with the proviso to sub-rule (1) or sub-rule (2), by digital camera and enclose the photograph with the report.(4) When service is made by post or

courier, the service shall be deemed to have been effected by properly addressing, prepaying and posting by registered post with acknowledgment due or courier the notice or summons or order and, unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice or summons or order would be delivered in the ordinary course by post.(5)The authority at whose instance the notice or summons or order was issued, shall, if it is satisfied from the report of the messenger or the postal acknowledgment or by taking such evidence it deems proper that the notice, summons or order has been served in accordance with this rule, record an order to that effect. If it is not satisfied that the notice or summons or order has been properly served, it may, after recording an order to that effect, direct the issue of a fresh notice or summons or order.(6)Summons under the Act or rules made thereunder shall be in form 41-A.(7)After a Hindu undivided family is partitioned, notice, summons or order, shall be served on the person who was last Manager (Karla) of the Hindu undivided family immediately before the partition or if service of notice, summons or order on him is not possible for any reason, then on any adult who was a member of the Hindu undivided family immediately before the partition.(8)Where a firm or an association of persons is dissolved, notice, summons or order may be served on any person who was a partner (not being a minor) of the firm or member of the association, as the case may be, immediately before its dissolution.(9)Where any assessment is to be made in respect of a business which has been discontinued, a notice shall be served in the case of a firm or an association of persons, on any person who was a partner of such firm or member of such association at the time of its discontinuance or in the case of a company, on the principal officer thereof.Explanation : - For the purpose of this rule, 'agent' means a person entitled to appear in accordance with the provisions of Section 23 of the Act and includes a Manager, Clerk or Mukhtiar of the dealer or a Secretary, Director or Accountant of a company or an adult member of a Hindu Undivided Family, or any literate employee of a dealer, unless the dealer has informed in writing the name of a person authorised to receive notice, summons or order on his behalf as an agent.Chapter - X

58. Filing of memorandum of appeal.

(1)Every first appeal shall be filed in Form 12 and every second appeal shall be filed in Form 43.(2)Memorandum of first appeal and second appeal shall be signed and verified by the appellant or an agent duly authorized by him in writing in this behalf in the following form, namely :-I the appellant named in the above memorandum of appeal do hereby declare that what is stated therein is true to the best of my knowledge and belief.....Signature.(3)The memorandum of first and second appeal shall be accompanied by :-(i)an authenticated copy of the impugned order; and(ii)a copy of the Challan in Form 26 or [e-Receipt] [Substituted for 'e-Challan' by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.] in Form 26-A in proof of payment of the amount required to be paid, in accordance with the provisions of sub-section (5) of Section 46 in case of first appeal and sub-section (6) of Section 46 in case of second appeal.(4)The memorandum of first appeal shall be in duplicate and shall either be presented to the Appellate Authority or to such authority as the Commissioner may, by order, specify, by the appellant or his agent or sent to such authority by registered post. When appeal is presented by a person duly authorized by the appellant as required by sub-section (1) of Section 23 it shall be accompanied by a duly stamped letter of authority appointing him as such.(5)The memorandum of second appeal and appeal to High Court shall be in duplicate and shall

be presented by the appellant or by his agent to the Registrar or Clerk of the Court of the Appellate Board or the Registrar of the High Court during office hours at the Appellate Board's or the High Court's Headquarters or sent to it by registered post.(6)An Appellate Authority or the Appellate Board shall, ordinarily within thirty days of the presentation of the appeal, either admit or reject it after proper examination of the impugned order and/or the record relating to such order.

59. Stay of recovery of the remaining amount.

- An Appellate Authority or the Appellate Board on admitting an appeal, having satisfied about the correctness of the payment of tax, interest and penalty, if any, made by the appellant in accordance with the provisions of sub section (5) or sub-section (6), as the case may be, of Section 46, shall stay the recovery of the remaining amount pending the decision of the appeal and send an intimation thereof to the authority whose order is appealed against as also to the appellant, ordinarily within seven days from the date of the admission of the appeal.

60. Summary rejection.

(1)If the memorandum of appeal does not comply with all or any of the requirements of Rule 58 or the appellant fails to pay in accordance with the provisions of sub-section (5) or sub section (6). as the case may be, of Section 46 the tax and/or penalty in respect of which the appeal has been preferred, the appeal may be summarily rejected :Provided that no appeal shall be summarily rejected under this sub-rule, unless the appellant is given an opportunity to amend such memorandum of appeal so as to bring it into conformity with the requirements of Rule 58.(2)An appeal may also be summarily rejected on any other ground which should be reduced in writing :Provided that before an order summarily rejecting an appeal under this sub-rule is passed, the appellant shall be given a reasonable opportunity of being heard.(3)Where an appeal is summarily rejected under sub rule (1) on the ground that the appellant had failed to pay in accordance with the provisions of sub-section (5) or sub-section (6). as the case may be, of Section 46 or sub-section (5) of Section 5.3 the amount of tax and/or penalty in respect of which the appeal has been preferred, the Appellate Authority, the AppellateBoard or the High Court may, where, it is subsequently brought to its notice that the said amount was paid before filing the memorandum of appeal but the proof of payment was not furnished therewith, readmit the appeal subject to the provisions of sub-section (8) of Section 46.

61. Hearing.

(1)If the Appellate Authority or the Appellate Board does not reject the appeal summarily, it shall fix a date for hearing the appellant or his duly authorized agent.(2)The said authority may, at any stage, adjourn the hearing of an appeal to any other date.(3)If on the date fixed for hearing or any other date to which the hearing may be adjourned, the appellant does not appear before the said authority either in person or through a person duly authorized by the appellant, as required by sub-section (1) of Section 23, the said authority may dismiss the appeal or may decide it ex-parte, as it thinks fit.

62. Notice to person likely to be affected adversely.

- Before any Appellate Authority, the Appellate Board or the High Court passes any order against any dealer in appeal enhancing an assessment or penalty or both, it shall send or if he is present, deliver to the dealer a notice in Form 44 and give him a reasonable opportunity of being heard.

63. Supply of copy of order to the appellant and the officer concerned.

- A copy of the order passed by the Appellate Authority or the Appellate Board in appeal shall be supplied free of cost, to the appellant and one copy shall be sent to the officer, whose order forms the subject matter of the appeal, and to the Commissioner.

64. Fees.

(1) The fees payable in respect of appeal under Section 46 or 47, and miscellaneous application and petition for any relief shall be as follows :-(i) on a memorandum of appeal under Section 46 to the Appellate Authority - Rs. Ten or 0.1 percent of the extra demand as per the order appealed against, [whichever is more, but not exceeding Rs. 100] [Substituted by Notification No. 1-A-5-7-2006-1-V (40), dated 14-6-2006.];(ii) on a memorandum of appeal under Section 46 or sub-section (3) of Section 47 to the Appellate Board - Rs. Thirty or 0.1 percent of the total balance due after the order passed in first appeal, [whichever is more, but not exceeding Rs. 100] [Substituted by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.];(iii) on any other miscellaneous application or petition for relief - Rs. Five.(2) Any officer appointed under Section 3 before whom any proceeding against a dealer under the Act or the rules made thereunder is pending may, in his discretion, allow such dealer on his application to inspect the whole or any part of the record of such proceeding. If an application for inspection is made within three hours of the opening hours of office, the inspection shall, as far as possible, be allowed on the same day otherwise on the next working day. If the application is allowed, an inspection fee of rupees five for the first hour or part of first hour and one rupee for any subsequent hour or part thereof shall be charged. Inspection in the same manner and on the payment of same charge may be allowed of the record of any proceeding before any officer appointed under Section 3 which have been closed. Provided that no inspection fee shall be charged for the inspection of the record of a pending proceeding by a dealer on any day fixed for the hearing of the case or for inspection of a record by Government Officers or other persons duly authorised in this behalf for Government purposes. Explanation : - For the purpose of this proviso, the record of a pending proceeding includes the record of a closed proceeding which is called for a reference in the pending proceeding.(3) The dealer shall inspect the record in the presence of such official and between such hours, as may be appointed for the purpose by the officer appointed under Section 3. He shall not be allowed to use pen or ink during inspection nor shall he be allowed to remove the record or any part thereof from the place of inspection, or to make any mark upon the record or in any manner mutilate it. He shall also not be allowed to take a copy of any part of the record beyond taking down brief notes with a pencil for reference.(4) For the purpose of sub-rules (2) and (3) the word dealer shall include any person duly authorised by the dealer under sub-section (I) of Section 23.(5) Copying fee shall be charged at the following rates for grant of certified copies of documents or orders :-

Ordinary Urgent

For every three hundred and sixty words or less Five rupees Ten rupees

(6) All Court-fee stamps affixed to petitions filed before any officer appointed under Section 3 other than a Commercial Tax Inspector shall be punched immediately in the presence of the officer concerned. (7) Any party to a proceeding under the Act or any rules made thereunder may apply to the Appropriate Authority having jurisdiction in respect of such proceeding or the custody of the records pertaining thereto for a certified copy of any document produced or filed in such proceeding or any order passed by such authority. (8) The application under sub-rule (7) shall be affixed with a Court-fee stamp of the value specified in sub-rule (5) and shall be accompanied by a deposit of an amount to cover the cost of preparing certified copies according to the rate of fees specified in sub-rule (5). The amount calculated according to the said rate shall be retained by the said authority as copying fees and the surplus amount, if any, deposited by the party shall be refunded to it at the time of supplying the copy : Provided that the party shall, if the amount deposited by it is not sufficient to cover the copying fees, pay the deficit before taking delivery of the copy. (9) All fees payable under this rule shall be paid in Court fee stamps. (10) No fee shall be payable in respect of any argument or objection in writing or in respect of any application which asks only for information and which does not seek any specific relief or in respect of any application for adjournment of hearing or in respect of any application for inspection of records.

65. Notice for rectification of mistake under Section 54.

- The notice required to be given under sub-section (1) of Section 54 shall be in Form 45. Chapter - XI

66. Production of documents and furnishing of information by dealers.

- The Inspecting Officer other than a Commercial Tax Inspector appointed under Section 3, for requiring a dealer for the production of his accounts under clause (a) of sub-section (3) of Section 55 may, by serving a notice in Form 46 require such dealer to produce before him any accounts or documents or registers or to furnish any information relevant to his business or relating to profits derived from the business of any firm or the stocks of goods or purchase, manufacture, sales and deliveries of goods by the dealer, as may be necessary for the purpose of the said section.

67. Request requisitioning the services of a police officer.

- The request requisitioning the services of a police officer under sub-section (7) of Section 55 shall be in Form 47.

68. Retention of seized books of accounts, registers and documents.

(1) If the Inspecting Officer seizes any books of accounts, registers or documents under sub-section (4) of Section 55, he shall give a receipt therefor specifying in brief the particulars of the records so seized. (2) The regular accounts that is to say cash book and ledger of a dealer seized by the

Inspecting Officer shall be scrutinized and returned to the dealer within a period of 120 days. If the scrutiny is not completed within the aforesaid period, the said authority may retain such accounts for further period, as may be required after recording reasons in writing therefor and after obtaining permission in writing from the Deputy Commissioner. Other books of accounts, registers and documents shall be retained as evidence till a final decision in the case of the dealer.

69. Form of notice and Procedure for release or disposal by way of sale of goods seized under sub-section (6) of Section 55.

(1)The form of notice under clause (b) of sub-section (6) of Section 55 shall be in Form 48.(2)Where any goods are released under clause (d) or clause (e) of sub-section (6) of Section 55, the officer releasing the goods shall obtain a receipt therefor from the dealer or person from whom the goods were seized.(3)The goods required to be disposed of by way of sale under clause (f) of sub-section (6) of Section 55 shall be so disposed of in the manner laid down under the Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959).(4)(a)Where any goods stored or kept by a dealer or person in any of the premises referred to in clause (a) of sub-section (5) of Section 55 and disowned by such dealer or person are seized under clause (a) of sub section (6) of the said section the particulars of such goods and the information about the seizure thereof shall be published in the form of a notice in the local news papers.(b)If no person claims the ownership of goods referred to in clause (a) within fifteen days of the date of publication of the notice, such goods shall be put up for sale in auction by issue of a public notice. On the sale of such goods, the sale proceeds shall be deposited in the Government Treasury as miscellaneous receipt.(5)A dealer or person claiming ownership of the goods seized under clause (a) of sub-section (6) of Section 55 or the person from whom the goods are seized shall file his objection, if any, under clause (h) of the said sub-section within fifteen days of the seizure of the goods or of the publication of notice-referred to in clause (a) of sub-rule (4) whichever is later.(6)Where the officer seizing the goods, at any time during the pendency of the proceeding, is of the opinion that the goods are subject to speedy and natural decay or when the expenses of keeping them in custody are likely to exceed their value, he may cause them to be sold without waiting for the completion of the proceedings and keep the sale proceeds thereof in deposit till the completion of said proceedings.

70. Establishment of check posts and erection of barriers.

(1)A check post shall be set up at a place notified by the State Government or by the Commissioner under sub-section (1) of Section 57 by erecting a barrier across the road or thoroughfare to enable vehicles being intercepted, detained or searched.(2)Every transporter transporting goods notified under sub-section (2) of Section 57 (hereinafter referred to as the notified goods) shall carry with him an invoice, bill or challan or any other document indicating the name of the consignor and consignee, the place of dispatch, the place of destination and the description, quantity and value of the goods and shall be signed by the consignor.(3)Every transporter transporting the notified goods beyond a check post or barrier, shall file all the documents including a true and complete declaration in Form 49 obtained in the manner specified [in sub-rule (1), (2) and (2-A)] [Substituted by Not In. No. F-A-3-19-2009-1-V (60), dated 18-5-2010.] of Rule 75 or in Form 50, as the case may be, duly signed and verified by the consignor/consignee, in duplicate, before Check Post Officer or

the official assisting him. If the check post officer or the official assisting him is satisfied that the particulars furnished in the documents including declaration are correct, he shall sign with date in each copy of the documents and/or declaration and mark it with seal of the check post. He shall then return one copy of the documents including declaration to the transporter :Provided that in case of emergent purchases, photocopy of the Form 49 permitted in the manner specified in sub-rule (11) of Rule 75 by the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.], can be filed before the Check Post Officer or the official assisting him :Provided further that the Form 88 prescribed under the Madhya Pradesh Vanijyik Kar Niyam, 1995 may be used for the purpose of these rules for a period of three months from the date of commencement of these rules or the date of issue, whichever is later, with suitable modifications.(4)The transporter shall produce the documents including declaration duly signed and dated by the said official for inspection and checking at any other check post which may fall on the route.(5)The copy of the documents including declaration retained at the check post shall be forwarded to the [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.], in whose circle the place of business of the consignor or consignee, as the case may be, is situated.

71. Submission of declaration in case of a person.

- When the goods, as are notified under sub-section (2) of Section 57 belonging to a person other than a dealer are carried in a vehicle coming from any place outside the State or going to a place outside the State, the driver or any other person in-charge of the vehicle shall submit a declaration in Form 50.

72. Records to be maintained and particulars to be furnished by the person transporting any goods notified under sub-section (2) of Section 57.

(1)Every person transporting any notified goods shall keep and maintain true and correct record in respect of such goods transported by him showing the following particulars, namely :-(i)Full name and address with TIN under the Madhya Pradesh VAT Act, 2002, if any, of the consignor;(ii)Full name and address with TIN under the Madhya Pradesh VAT Act, 2002, if any, of the consignee;(iii)Place from which goods dispatched;(iv)Destination (including district);(v)Description of goods;(vi)Quantity or weight;(vii)Value of the goods;(viii)Consignor's invoice No. and date;(ix)Name of the person to whom goods to be delivered;(x)Name and full address of the carrier;(xi)Details of the vehicle transporting goods;(xii)Name and address of the driver of the vehicle;(xiii)Name and address of the person (if any) in-charge of the goods;and shall, if so required by an officer not below the rank of Assistant Commercial Tax Officer, furnish such particulars, as he may require in respect of any transaction so far as it relates to the goods referred to above.(2)Where the goods have been dispatched by a consigning dealer to self and are delivered to any person other than the consignor himself, the person transporting the goods shall ascertain and keep record of the full name and address with TIN if any, under the Madhya Pradesh VAT Act, 2002 of the dealer taking the delivery or on whose behalf delivery is taken.(3)Every person who transports any goods notified under sub-section(2)of Section 57 shall if so required by an officer not below the rank of

Assistant Commercial Tax Officer, furnish to such officer particulars in respect of such goods transported by him in Form 51. While calling for such information the officer shall allow reasonable time to the person transporting the goods.(4)All accounts, records, registers and documents relating to the above transactions shall at all reasonable times be open to inspection by an officer not below the rank of Assistant Commercial Tax Officer with a [written permission of the Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.].

73. Inspection and search of the vehicle.

(1)The check post officer for ensuring that any vehicle is not being used for evasion of tax payable under the Act, require the transporter to stop the vehicle, and such person shall forthwith comply with such requirement and keep the vehicle stationary for so long as is required by that officer.(2)The said officer may, thereupon, enter and search such vehicle and inspect all goods and documents concerning the goods or the vehicle which are being carried on such vehicle. In carrying out such search or inspection, the said officer may take assistance of any Inspector of Commercial Tax appointed under Section 3 of the Act or any other staff sub-ordinate to the said officer. The transporter shall forthwith furnish such particulars of goods and vehicle as may be required and shall render all possible assistance to the said officer in making the search or inspection.

74. Procedure for seizure and release of goods/vehicle and disposal of goods by sale.

(1)Where any goods or the vehicle alongwith the goods are seized under sub-section (6) of Section 57 by the Check Post Officer or the officer empowered under sub- section (5) of the said section, he shall prepare a list in duplicate of all such goods and/or vehicle bearing his own signature, and signature of the transporter and shall take all the measures necessary for their safe custody. One copy of the list shall be given to the transporter.(2)The notice under sub-section (8) or (10) of Section 57 shall, as far as may be, be in Form 52.(3)Where any goods or goods along with the vehicle or vehicle are released under sub-sections (6), (8) and (11) of Section 57 by the check post officer or the officer empowered, he shall, on payment by the transporter of the goods expenses, if any, incurred by the check post officer or the officer empowered for the safe custody of the goods and the incidental charges (which shall be specified in the order) order release of the goods and obtain a receipt thereof from the transporter.(4)If the amount of penalty imposed under sub-section (8) or (10) of Section 57 is not paid within [fifteen days] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] of the service of the order, the check post officer or the officer empowered shall serve on the transporter a notice in Form 53 to show cause why the goods or the vehicle along with the goods should not be disposed of by way of sale.(5)On being satisfied that the amount of penalty imposed under sub-section (8) or (10) of Section 57 has not been paid by the transporter, the check post officer or the officer empowered shall proceed to dispose of the goods or the vehicle along with the goods by way of sale.(6)The order of disposal of the goods or the vehicle along with the goods by way of sale shall be in Form 54 and a copy of the order shall be served on the transporter.(7)The goods and/or vehicle required to be disposed of by way of sale under sub-section (12) of Section 57 shall be disposed of by way of sale in the manner laid down by or under the

Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959).(8)[The authorization of the consignor or consignee for the purpose of sub-section (14) of Section 57 shall be made by the transporter in Form 54-A.] [Inserted by Notification No. F-A-5-7-06-1-V (24), dated 14-6-2007.]

75. Procedure for obtaining and keeping record of the declaration Form 49.

(1)A registered dealer, shall obtain blank declaration Form 49 from the appropriate Commercial Tax Officer or any other officer as may be authorized by the Commissioner in this behalf. The counterfoil of the declaration Forms shall be maintained by the dealer for a period of five years or such other period, as may be specified by the Commissioner.(2)(a)The blank declaration Form referred to in sub-rule (1) shall be in any color determined by the Commissioner and shall be available in book Form, each book containing fifty or one hundred of such Forms in triplicate and may be obtained from the authority mentioned in sub-rule (1) on payment of a fee of rupee two per Form.(b)For obtaining the declaration forms referred to in sub-rule (1), every registered dealer shall apply in writing in Form 55 to the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] stating his requirement of such forms and shall furnish such other particulars, statements and information and produce such other documents, as the [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] may require for the purpose of satisfying himself about his bonafide use of such forms issued to the applicant on previous occasions and the bonafide nature of his requirement of forms on the present occasion.(c)The application in Form 55 shall be accompanied by a copy of the Challan in Form 26 or [e-Receipt] [Substituted for 'e-Challan' by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.] in Form 26-A in respect of the fee payable therefor under clause (a) :Provided that where the fee payable does not exceed rupees two hundred at any one time, the payment may be made in cash in the office of the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.],(d)On receipt of the application under clause (b), the [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] shall, with due regard to the requirements of the dealer supply the declaration forms before the end of next working day to the dealer on furnishing an acknowledgment thereof.(e)If for reasons to be recorded in writing, the [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] is not satisfied that the applicant has made bonafide use of the declaration forms previously issued to him or that the requirements of the declaration forms applied for are not bonafide, he shall reject the application.(f)If for reasons to be recorded in writing, the [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] is not satisfied that the applicant requires the books of declaration forms in such numbers, as he has applied for, he may issue such forms in such lesser number as, in his opinion, would satisfy the reasonable requirements of the applicant :Provided that the new forms shall not be issued to a dealer until he has rendered account of the old forms lying with him and returned the balance, if any, in his hand to the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by

Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.],(g)If the fee paid for the declaration forms is more than the fee payable for the number of forms issued, the balance shall be credited to the account of the dealer to be adjusted against any further issue or may be refunded to him on making an application by him.[(2-A) The State Government may, by notification, provide that a declaration in Form 49 duly filled, shall be issued to a registered dealer or a class of registered dealers specified in the said notification, electronically through the official web portal of the department (www.mptax.net/ www.mptax.gov.in) in accordance with the instructions given in the web portal.] [Inserted by Notification No. F-A-3-19-2009-1-V (60), dated 18-5-2010.](3)Every such registered dealer to whom declaration in Form 49 is issued shall maintain in a register in Form 56 a true and correct account of every such form. If any such form is lost, destroyed or stolen, the dealer shall report the fact to the said authority immediately, shall make appropriate entries in the remarks column of the register in Form 56 and take such other steps to issue public notice of the loss, destruction or theft.(4)Where a declaration form either blank or duly completed is lost while it is in his custody before dispatch or lost in transit, the dealer shall, besides taking action prescribed under sub-rule (3), furnish to the said authority, from whom the said forms were obtained, a reasonable security by way of an indemnity bond in Form 57 separately for each form so lost, against any possible misuse of the said form.(5)The said authority shall, from time to time, publish in the official Gazette, the particulars of the declaration form in respect of which a report is received under sub-rule (3).(6)Any unused declaration forms remaining in stock on the date of closure of business or on the date of making an application for cancellation of his registration certificate or on the date his registration certificate is cancelled otherwise, as the case may be, shall be surrendered to the issuing authority by such dealer within seven days of such date.(7)The Commercial Tax Commissioner may, by notification, declare that declaration forms of a particular series, design or colour shall be deemed as obsolete and invalid with effect from such date, as may be specified in the notification.(8)When a notification declaring forms of a particular series, design or color as obsolete and invalid is published under sub-rule (7), all registered dealers shall, on or before the date with effect from which the forms are declared as obsolete and invalid, surrender to the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] all unused forms of that series, design or colour, which may be in their possession and obtain in exchange such new forms as may be substituted for the forms, declared obsolete and invalid.(9)The officer to whom the declaration forms are supplied for distribution to the registered dealers, shall keep them in safe custody and maintain a proper account thereof in a register in Form 58.(10)The Commissioner may, from time to time, by order specify the procedure regarding printing and distribution of the declaration forms, issue of transit pass as required, presentation and collection of declaration forms and other documents at the check post and proper functioning of the check post.(11)(a)In case of emergent purchases, a registered dealer shall make an application in writing along with Form 49 in triplicate containing name and address of the selling dealer and particulars of the commodity to the [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.],(b)The [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] shall record on the left hand corner of the duplicate and triplicate copy of the declaration "Allowed to fax/Valid upto.....(date after 7 days to be specified)" in hand writing with seal and signature and return these to the dealer after getting

acknowledgement thereof.(c)The [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] shall record on the original copy of the declaration "Allowed to fax/Used" in hand writing with seal and signature and file it in the assessment case of the dealer.

76. Transit of goods by Road through the State and issue of transit pass.

(1)When a vehicle coming from any place outside the State and bound for any other place outside the State, carrying goods as are notified under sub-section (2) of Section 57 passes through the State, the driver/any other person in-charge of the vehicle shall submit a challan or any other document, containing following particulars, issued by the transporter, in triplicate to the Check Post Officer of the check post located at/near the point of entry into the State (hereinafter referred to as the Entry Check Post)-

1. Name and complete address of the consignor with TIN (if any)
2. Name and complete address of the consignee with TIN (if any)
3. Name and complete address of the person to whom goods will be delivered in case his consignee is described as self
4. Place from which goods dispatched
5. Destination (including District)
6. Brief description of goods
7. Total quantity
8. Total weight
9. Total value
10. Consignor's Invoice No. and date
11. (a) Name and address of the carrier (transport company or owner of the vehicle)
- (b) Details of the vehicle with its number
- (c) Name and address of the driver of the vehicle
- (d) Name and address of the person in-charge of the goods.
- (e) Bilty/L.R. No. and date
12. In case of trans-shipment of goods in transit-
- (a) name and address of the carrier (transport company or owner of the vehicle)
- (b) details of the vehicle with its number
- (c) name and address of the driver of the vehicle
- (d) name and address of the person in-charge of the goods.
- (e) Bilty/L.R. No. and date

(f) Name of the exit check post through which the vehicle would cross the State border.

(2) The Check Post Officer of the entry check post shall, after examining the documents and after making such enquiries as he deems necessary, issue to the transporter the transit pass by affixing a seal in Form 59 on the challan or the document, specifying the check post or the barrier of the State to be crossed by the vehicle (hereinafter referred to as the exit check post) and the time and date up to which it should be so crossed. The challan or the document may be authenticated by affixing a bar code or by any other method, as may be decided by Commissioner. (3) The Check Post Officer shall retain first copy of the challan or the document and hand over the duplicate and triplicate copies duly sealed or authenticated to the person carrying the goods. (4) The driver/any other person in-charge of the vehicle shall stop at the exit check post, submit the duly sealed or authenticated duplicate copy of the challan or the document and allow the check post officer to inspect the challan or the document and goods in order to ensure that the consignments being taken out of the State are the same for which challan or the document has been submitted at the entry check post. The exit check post officer shall issue a receipt on the triplicate copy of the challan or the document. (5) The Check Post Officer of the exit check post shall have powers to detain, unload and search the contents of the vehicle for the purpose mentioned in sub-rule (3).

77. Furnishing of a declaration under sub-section (1) of Section 61.

- The declaration required to be furnished under sub-section (1) of Section 61 shall be in Form 60.

78. Intimation to be given by clearing, forwarding, booking agent, dalal and person transporting goods.

(1) Every clearing, forwarding and booking agent, dalal and person transporting goods shall send an information in Form 61 about the business carried on by him to the appropriate Commercial Tax Officer within thirty days from the date of coming into force of this rule or the commencement of business whichever is later and obtain an acknowledgment therefor from the Commercial Tax Officer. (2) The Commercial Tax Officer shall, on receipt of any intimation under sub-rule (1), enter in a register in Form 62 the particulars given therein. (3) Where any goods handled by any agent or person referred to in sub-section (1) of Section 62 have been consigned by the consignor to 'self and such goods are delivered by such agent or person to any person other than the consignor, the agent or person shall ascertain and keep the record of full name and address of the person taking delivery of the goods, the name of the dealer with his registration certificate number under the Madhya Pradesh VAT Act, 2002, if any, and if the person taking delivery is not a dealer but taking delivery for and on behalf of a dealer the name and address of such dealer and his registration certificate number under the said Act. (4) All accounts, records, register and documents maintained by any agent or person referred to in sub-section (1) of Section 62 shall at all reasonable times be open for inspection by any officer above the rank of an Assistant Commercial Tax Officer and by the Assistant Commercial Tax Officer with the [written permission of the Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.], Chapter - XII

79. Issue of tax clearance certificates.

(1) Any dealer required to produce a tax clearance certificate under Section 65 shall make an application in Form 63 to the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] for grant of such certificate and shall obtain a written acknowledgment therefor from the said officer. (2) (a) On receipt of the application, the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] shall grant a tax clearance certificate in Form 64 to the dealer or reject the application within one month from the date of receipt of the application. An application for a tax clearance certificate shall be rejected, if the dealer is either in arrears of tax or has not furnished a return for any period. (b) Where an application is rejected, the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] shall specify the amount of arrears outstanding against the dealer. If the arrears are paid, the tax clearance certificate shall be granted to the dealer. The certificate shall be prepared in duplicate. One copy shall be given to the dealer and the other copy shall be retained by the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] for his record. Where an application is rejected the appropriate [Commercial Tax Officer or any other officer authorised by Commissioner in this behalf] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] shall immediately intimate this fact to the officer specified in serial number (7) of the application in Form 63. (3) The tax clearance certificate granted under clause (a) of sub-rule (2) shall be valid for a period of one year from the date of its issue. (4) Where facility to pay any amount in instalments has been granted to a dealer under sub-section (7) of Section 24 or where the recovery of any amount due has been stayed by any competent authority, such amount shall not be treated as an amount in arrears for the purpose of this rule unless the dealer has failed to pay any instalment due from him.

80. Procedure for determination of disputed questions under Section 70.

(1) (a) Every dealer desirous of raising a question for determination of the rate of tax on any goods, shall make an application to the Commissioner. (b) Every dealer making such application shall deposit a fee of rupees one hundred and enclose with the application a copy of Challan in Form 26 or [e-Receipt] [Substituted for 'e-Challan' by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.] in Form 26-A in proof of the payment of such fee. (2) Every application made under clause (a) of sub-rule (1) shall, - (i) be in duplicate; (ii) clearly state the facts relating to the goods in respect of which determination is sought, that is to say, their description, the use to which the goods are put to, specification thereof, raw material used in the manufacture of such goods and give a detailed description of the process of manufacture of the goods in question; (iii) be accompanied by a sample, a copy of the sale voucher, purchase order and purchase voucher, if any; (iv) contain the dealer's contention regarding the rate of tax and the entry of the schedule by which the goods are claimed to be covered. (3) Separate application shall be made for each of the goods in respect of which determination of the rate of tax is sought. (4) On receipt of the application, the Commissioner shall, after making such enquiry and calling for such additional information from the dealer as he

deems necessary and after giving the dealer an opportunity of being heard, pass an order determining the rate of tax in respect of the goods covered by the document referred to in clause (iii) of sub-rule (2) received with the application.(5)A copy of the order passed under sub-rule (4) shall be served on the dealer.

81. Option to pay a lump-sum amount in lieu of penalty levied under Sections 21, 52, 55 and 57.

(1)A dealer on whom a penalty has been imposed under sub-section (2) of Section 21 or sub-section (2) of Section 52 or clause (c) of sub-section (6) of Section 55 may, if he so desires, give an option under sub-section (4) of Section 21 or sub-section (4) of Section 52 or clause (ea) of sub-section (6) of Section 55 respectively to the authority imposing such penalty, after payment of the lump-sum amount specified in the sub-section. Such option shall be given in Form 65, before the expiry of the period specified in the notice of demand for the payment of the penalty imposed.(2)A transporter on whom a penalty has been imposed under subsection (8) of Section 57 may, if he so desires, give an option under sub-section (17) of Section 57 to the authority imposing such penalty, after payment of the lump-sum amount specified in the sub-section. Such option shall be given in Form 65, before the expiry of the period specified in the notice of demand for the payment of the penalty imposed.

81A. [Option to pay a lump-sum amount under Section 55-A. [Inserted by Not In. No. F-A-3-65-07-1-V (01), dated 3-1-2008.]

- A dealer who has opted to pay a lump-sum amount in respect of the amount of evasion of tax agreed to by him under clause (a) of Section 55-A shall give an option to the authority conducting the investigation under Section 55, after payment of the lump-sum specified in the said clause. Such option shall be given in Form 65-A, at the time of requisition or inspection under Section 55.]

82. Claiming by or allowing to a registered dealer rebate of input tax under Section 73.

(1)A registered dealer shall furnish a statement in Form 66 in respect of goods, specified in Schedule-II held in opening stock by him on the date of commencement of the Act and such statement shall be furnished by him to the appropriate Commercial Tax Officer within [on or before 30th June, 2006] [Substituted by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.]:[Provided that the statement in Form 66 can be furnished on or before 10th August, 2006 with a late fee of Rs. 1000/-.] [Inserted by Notification No. F-A-3-4-2006-1-V (55), dated 27-7-2006.](2)If such stock statement is not filed within the time allowed under sub-rule (1), the registered dealer shall not be entitled to input tax rebate on the goods so held in stock.(3)The aforesaid stock statement shall be subject to verification by the assessing authority. Such verification shall be taken up in such number of cases as may be determined by Commissioner.(4)If the assessing authority is not satisfied with the stock so declared and input tax rebate claimed on that stock, he shall, after affording an opportunity of being heard to the registered dealer by issue of a notice in Form 67, pass an order within [150] [Substituted by Notification No. F-A-3-4-2006- 1-V

(55), dated 27-7-2006.] days from the date of commencement of the Act determining the rate wise value of eligible stock for input tax rebate as also the input tax rebate available on that stock.(5)If no notice for verification is issued within [150] [Substituted by Notification No. F-A-3-4-2006- 1-V (55), dated 27-7-2006.] days from the date of commencement of the Act, the input tax rebate claimed on the stock shall be deemed to have been allowed.(6)(a)For the purpose of computation of the input tax rebate to be claimed by or be allowed to a registered dealer under Section 73 in respect of goods,-(i)referred to in sub-section (2) or clause (b) of sub-section (3) of the said section;(ii)used or consumed in respect of the goods referred to in clause (a) of sub-section (3) of the said section, turnover of such goods which have borne tax under the repealed Act, shall be,-(1)arrived at by deducting from Purchase Value of such goods the element of tax calculated by applying the following formula, if tax separately charged by the selling dealer :-

| Purchase Value x rate of tax under the repealed Act
100 + rate of tax under the repealed Act|
(2)75% of the Purchase Value, if tax separately not charged by the selling dealer.Explanation : - Purchase Value means the amount paid to the selling dealer for purchase of such goods.(b)On the turnover so computed under clause (a), tax shall be calculated at the rate specified in sub-section (2) or clause (a) or clause (b) of sub-section (3) of Section 73, as the case may be, and an input tax rebate equal to the amount of tax so calculated shall be claimed by or be allowed to the registered dealer.(7)The amount of input tax rebate to the credit of a registered dealer computed in accordance with the provisions of sub-rule (6), shall be claimed or be allowed in three equal instalments within a period of nine months from the date of commencement of the Act. The input tax rebate shall be adjusted towards the tax payable under the Act.

83. Acceptance of declaration or certificate.

(1)No selling registered dealer shall refuse to accept any declaration or certificate furnished by a purchasing registered dealer in accordance with any provision of the Act or rules made or any notification issued thereunder.(2)Any declaration or certificate required to be filed under the Act or the rules or any notification issued thereunder, shall not be rejected as invalid on the ground that it lacks in certain material particulars or is defective until the dealer is given a reasonable opportunity to supply the omission or to remove the defects occurring in such declaration or certificate or to furnish a fresh declaration or certificate.

84. Imposition of penalty for breach of Rules.

- The Commissioner may impose a penalty not exceeding rupees five hundred on a dealer or a person, as the case may be, committing a breach of any of the provisions of these rules.

85. Repeal.

- The Madhya Pradesh Vanijyik Kar Niyam, 1995 are hereby repealed :Provided that such repeal shall not affect the previous operation of the said rules or anything done or any action taken thereunder.Form 2[See Rule 6 (1)]Notice under sub-section (1) of Section 6 of the Madhya Pradesh

VAT Act, 2002 To, Name.....Address.....TIN.....(if any) A proceeding to determine the tax liability under sub-section (1) of Section 6 of the Madhya Pradesh VAT Act, 2002 had been instituted against you. You are hereby required to produce before me the documents and accounts relating to your business and reply, if any, and/or furnish me with the following information at (place) on.....(date).....(time) for the period from.....to.....
Strike out whichever is not applicable. Form 2 [See Rule 6 (2)] Order determining liability to pay tax under the Madhya Pradesh VAT Act, 2002

Date of Order
Name and address of Dealer
TIN (if any)
Date from which liable to pay tax under the Madhya Pradesh VAT Act, 2002

Your liability to pay tax under the Madhya Pradesh VAT Act, 2002, has been determined from the aforesaid date for the reasons given below :- Reasons Office Seal [.....(designation)] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] Circle.....Form 3 [See Rule 7] Declaration I..... a dealer holding TIN under the Madhya Pradesh VAT Act, 2002, hereby declare that I have paid the tax payable by me under Section 9 in respect of the goods, particulars of which are given below, supplied by way of sale in the course of execution of a works contract for.....(herein give particulars of the work) being executed by me in whole/*in part for and on behalf of (name of the contractor)..... (address)(TIN).....and received payment of Rs.....from the contractor. Particulars of goods supplied in the execution of the works contract.

S. No.	Description of goods	Total value of goods	Total tax payable on turnover mentioned in column (3)
(1)	(2)	(3)	(4)

Total

Input tax rebate claimed, if any	Net tax payable	Amount of tax deposited with challan No. & date
(5)	(6)	(7)

Total

Place.....Date.....Signature of the sub contractor For office Use only Application received on TIN 23 [Form 3-A [Inserted by Notification No. F-A-5-7-06-1-V (24), dated 14-6-2007.] Declaration [See Rule 7] Declaration I.....a dealer holding TIN.....under the Madhya Pradesh VAT Act, 2002, hereby declare that I have opted for composition under Section 11-A of the Madhya Pradesh VAT Act, 2002 in respect of the works contract No..... dated..... for Rs..... (in figures) (in words) and have been granted permission vide order No.....dated.....by the Substituted by [.....(designation)]..... (Circle). The words contract is being executed in whole/*in part for and on behalf of me by(name of the sub

contractor).....(address).....(TIN).....Place.....Date.....
of the Contractor*Strike out whichever is not applicable.][Form 3-B] [Inserted by Notification No.
F-A-3-19-2009-1-V (60), dated 18-5-2010.][See Rule 7-A(1)]Application for grant of a certificate of
recognition under Section 10-A of the Madhya Pradesh VAT Act,
2002To,The.....(Designation).....CircleI/*
We...../Proprietor/* Manager/Partner/Director of the business
known asbeing a registered dealer holding PIN....., under
the Madhya Pradesh VAT Act, 2002 whereof the only/*Principal place of business is situated at
..... town/*Village Tehsil.....District
Municipal Ward No..... (for Municipal areas only), do hereby apply for grant of a certificate
of recognition under Section 10-A of the Madhya Pradesh VAT Act, 2002.

2. I/* We manufacture the following goods-for sale :

(i).....(ii).....

3. This application for certificate of recognition is being made for the reason that the(specify the goods) purchased are for consumption in the manufacturing process as specified by the State Government.

4. I do hereby state that what is stated herein is true to the best of my knowledge and belief.

Signature and seal.....Place.....Date.....Status*Strike out
whichever is not applicable.Form 3-C[See Rule 7-A (2) (a)]Certificate of Recognition under Section
10-A of the Madhya Pradesh VAT Act,
2002No.....Date.....Shri
..... who is carrying on the business known as
..... and is a dealer holding TIN under Section 17 of Madhya
Pradesh VAT Act, 2002 is hereby granted a certificate of recognition under Section 10-A of the Act.

2. This certificate of recognition shall hold good, in respect of the following goods being purchased by the aforesaid dealer for consumption in manufacturing process :-

(1).....(2).....

Seal..... Signature and seal.....
Date..... (Designation)
Place.....(Circle)

Form 3-D[See Rule 7-A (7)]DeclarationUnder Section 10-A of the Madhya Pradesh VAT Act, 2002I,.....(Name and address of the purchaser) holding TIN and recognition certificate No under the Madhya Pradesh VAT Act, 2002, hereby declare that I have purchased goods the particulars of which are given below, from Shri.....a dealer holding TIN.....under the said Act.

2. I further declare that-

(a)the goods purchased are for consumption in the manufacturing process specified by the State Government.(b)my said TIN/certificate of recognition was in force on the date of purchase of the aforesaid goods.Particulars of goods purchased

Particulars of *purchase order/bill/invoice/cashmemo/challan	Description of goods purchased	Quantity	Value
(1)	(2)	(3)	(4)

Total.....

Total value (in figures) Rs. (in words) Rs. only.

Place..... Signature and seal of the dealer

Date..... Status.]

Form 4[See Rule 8 (2)]Option for composition under Section 11 (1) of the Madhya Pradesh VAT Act, 2002To,The [.....(designation)] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.].....Circle(1)I..... (Name of the dealer)

.....(Address) holding TIN.....under the Madhya Pradesh VAT Act, 2002 hereby give the option for payment of a lump-sum in lieu of tax by way of composition for the year

..... For that purpose I hereby declare that I am dealing in goods declared tax free under Section 16 or/and goods being purchased by me from other registered dealers after payment to them of tax under Section 9 of the said Act and/or goods manufactured by me using goods exempted under Section 16 or purchased from other registered dealers after payment of tax under Section 9 of the said Act.(2)That my turnover in a year has ordinarily been less than rupees forty lacs.(3)I shall furnish returns for the period specified in sub-rule (6) of Rule 8 of the Madhya Pradesh VAT Rules, 2006 from the date on which the option given by me stands revoked under the provisions of sub-section (2) of Section 11 of the said Act.Signature of the dealerPlace.....Date

.....Acknowledgement

Option for Composition

of F.Y. TIN 2 3

Name of the Dealer and address (Affix seal if filled manually)

Circle officeSignature of Receiving Official(Employee id :.....)[Form 4-A] [Inserted by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.][See Rule 8-A (1)]Option for grant of permission to make lump sum payment by way of composition under Section 11-A of the Madhya Pradesh VAT Act, 2002To,The [.....(designation)] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.].....CircleI, a dealer holding registration certificate No. (TIN) under the Madhya Pradesh VAT Act, 2002, have taken a

works contract at.....(place) for execution of the work (give description of work) for Rs.....The execution of the contract shall commence on and is likely to be completed by..... I desire to pay lump sum amount by way of composition in lieu of tax that would be payable on goods that may be supplied in the execution of the said works contract awarded to me and accordingly, I hereby seek permission to make such lump sum payment under Section 11-A of the Madhya Pradesh VAT Act, 2002.

Place.....

Date..... Signature of the registered dealer

Form 4-B[See Rule 8-A (6)]Statement for the quarter ending.....showing the receipts on account of the works contract under execution

S. No.	Description of the works contract	Duration of the contract	Particulars of the running bills in respect of which payment has been received during the quarter		
No.	Date	Amount			
(1)	(2)	(3)	(4)	(5)	(6)
Amount payable at the rate of percent in lump sum by way of composition			Amount paid with challan	Remarks	
(7)			ore-Receipt/certificate No. & Date	(9)	
			(8)		

Place.....

Date..... Signature of the registered dealer

The above statement is true to the best of my knowledge and belief.

Place.....

Date..... Signature of the registered dealer]

Form 5[See Rule 8 (2)]Return of a dealer opting for composition under Section 11 of the Madhya Pradesh VAT Act, 2002

Quarter of F.Y. TIN 2 3

Name of the Dealer and address Circle office(1)[Gross Turnover(2)Turnover of Tax free goods(3)(a)Turnover of goods specified in Part 111 of Schedule II(b).....(Specify, if any other deduction)(4)Taxable turnover [1 - (2 + 3)] [Substituted by Notification No. F-A-3-19-2009-1-V (60), dated 18-5-2010.](5)Turnover relating to sale of goods purchased included in serial number (4)(6)Turnover relating to cooked food manufactured included in serial number (4)(7)Turnover relating to other goods manufactured included in serial number (4)(8)Lump-sum @ 0.5% on turnover mentioned in serial number (5)(9)Lump-sum @ 3% on turnover mentioned in serial number (6)(10)Lump-sum @ 4% on turnover mentioned in serial number (7)(11)Total lump-sum payable (8 + 9 + 10)(12)Amount payable under sub-section (3) of Section 11(13)Total amount payable (11 + 12)]Payment Details :

Challan Number

Challan
Date Amount

List of Sales to the registered dealers(Dealerwise list of sales of goods specified in Schedule 11)

Name of Dealer	TIN	Total Sales during the quarter
----------------	-----	--------------------------------

(Attach separate sheet in above format, if space provided is not sufficient)DeclarationI

..... (Name) being of the above business firm do hereby declare that the information and particulars given above in this return are true and correct to the best of my knowledge and belief. Our option for composition submitted on has not been rejected or revoked.Place.....Date.....Signature of the dealerFor Office Use onlyReturn for the quarter of KY.Submitted on: / /Delay (if any) (in days) :Signature of Receiving Official(Employee id : ..)Return entered intoapplication software on : / /Signature of Data Entry Official(Employee id : ..)AcknowledgementReturn Receipt Number :.....Date / /

Quarter of F.Y. TIN 2 3

Name of the Dealer and address(Affix seal if filledmanually)

Circle office

Signature of Receiving
Official(Employee
id:.....)

Form 5-A[See Rule 9 (2)]Application under sub-section (2) of Section 14 of the Madhya Pradesh VAT Act, 2002To,The [.....(designation)] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.].....CircleI,.....(name of the person) s/o.....do hereby declare that I have purchased goods specified in Schedule II (other than those specified in Part III of the Schedule) after payment to the selling registered dealer tax under Section 9 of the Madhya Pradesh VAT Act, 2002 and being an *official/personnel/consular/diplomatic agent of.....(specify name of foreign diplomatic mission/consulate/the United Nations/any other similar international body), I am eligible to claim input tax rebate in respect of the goods purchased under sub-section (2) of Section 14 of the said Act, therefore it is requested that the input tax rebate of the amount of tax paid to the selling registered dealer be allowed and granted by way of refund.

- | | |
|--|-------|
| (1) Present address of the applicant | ..... |
| (2) Permanent address of the applicant | ..... |
| (3) Nationality | ..... |
| (4) Passport No. and date | ..... |
| (5) Visa No., date of issue and validity period | ..... |
| (6) Name of the selling registered dealer with TIN | ..... |
| (7) Invoice No. and date | ..... |
| (8) Goods purchased | ..... |
| (9) Value | ..... |

I, declare that to the best of my knowledge and belief the information furnished above is correct, complete and is truly stated.

Place.....

Date..... Signature of the applicant Designation

*Strike out whichever is not applicable. Acknowledgement Received an application in Form 5-A from Shri.....for grant of refund of input tax rebate under Rule 9 (2) of the Madhya Pradesh VAT Rules, 2006. Date.....Receiving Official Employee ID [Form 5-B] [Inserted by Notification No. F-A-3-19-2009-1-V (6(1), dated 18-5-2010.](See Rule 8 (4-A)) Return Verification Form

Quarter/year of F.Y.

TIN 2 3

Return for the period

DD MM YYYY To DD MM YYYY

Name and address of the Dealer

(Affix Seal)

E-filing Acknowledgment Number Date DD MM YYYY

(1) Gross Turnover (2) Turnover of tax free goods (3) (a) Turnover of goods specified in Part III of Schedule II (b)..... (Specify, if any other deduction) (4) Taxable turnover [1 - (2 + 3)] (5) Turnover relating to sale of goods purchased included in serial number (4) (6) Turnover relating to cooked food manufactured included in serial number (4) (7) Turnover relating to other goods manufactured included in serial number (4) (8) Lump-sum (a) 0.5% on turnover mentioned in serial number (5) (9) Lump-sum @ 3% on turnover mentioned in serial number (6) (10) Lump-sum @ 4% on turnover mentioned in serial number (7) (11) Total lump-sum payable (8 + 9 + 10) (12) Amount payable under sub-section (3) of Section 11 (13) Total amount payable (11 + 12) (14) Total amount paid. Declaration I, (Name) being..... of the above business firm do hereby declare that the information and particulars given in the return which has been transmitted electronically by me vide acknowledgment number mentioned above are true and correct to the best of my knowledge and

belief. Place..... Date..... Signature of the dealer Note : - This Form shall be signed by any person as prescribed in sub-rule (1) of Rule 11 of the Madhya Pradesh VAT Rules, 2006. For Office use only

Return Verification Form for the quarter/year of F.Y. Submitted on : / /

Signature of Receiving Official (Employee ID.....)

Entered into application Software on : / /

Signature of Data Entry Official (Employee ID.....)

Acknowledgment Return Verification Form receipt Number..... Date : / /

Quarter/year of F.Y. TIN 2 3

Name of the Dealer and address (Affix Seal) Circle Office Signature of Receiving Official (Employee ID :.....) [Form 6] [See Rule 11 (1)] Application for grant of Registration Certificate under Section 17 of the Madhya Pradesh VAT Act, 2002

To,

For Office Use TIN Allotted 2 3

The [..... (designation)] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.], Circle.....

I, request to grant registration and issue a registration certificate for my firm/organization named.....under the Madhya Pradesh VAT Act, 2002. The particulars of my firm/ organization are given below :-

Part A – Basic Information { |

| - | 1. | Name and Full address of firm/organization | | - | 2. | Full address of Principal Place of business of the firm/organization (Attach xerox of rental/lease agreement) | | - | 3. | Status of business (mention code only)* | | - | 4. | Full name of applicant | | - | 5. | Father's name of applicant | | - | 6. | Full address of the applicant | | - | | Local address | | - | | Permanent address | | - | 7. | Telephone No.(M)..... | | (O)..... | (R)..... | - | 8. | Email address (if any) | | - | 9. | Nature of business (mention code only)** | | - | 10. | Date of commencement of Business | | - | 11. | Date of First Sale | | - | 12. | Total Sales till the date of application | | - | 13. | Date of which sales exceeds liability limit | | - | 14. | If sales not commenced then probable date of commencement of the sale | | - | 15. | Description of goods, - | | - | | (a) | Trading mainly in | | - | | (b) | Manufacturing mainly of | | - | | (c) | Mining of | | - | | (d) | Works contractor | | - | 16. | | Goods required, - | - | | (a) | for use or consumption in manufacturing or processing or mining of goods for sale | | - | | (b) | for use in packing of goods for sale | | - | | (c) | for use as plant, machinery equipment and parts thereof | | - | 17. | Capital Investment | Rs..... | - | 18. | Source of Investment | | - | 19. | Payment of Registration Fee of Rs. 500/- | | - | | Challan Number: | | - | | Date: | | } }

Part B – Details of Proprietor/Partners/Directors/Co-parceners of the Firm/Organization { |

| - | Name and father's name | Status (*proprietor/partners/directors...) | Age | Local address | Permanent Address | - | (1) | (2) | (3) | (4) | (5) | - | | | | | }

Extent of interest	PAN (if any)	Signature	Signature, name and address of the person verifying the signature in column (7)
(6)	(7)	(8)	(9)

Part C – Attested Photographs of Proprietor/ Partners/Directors/Co-parceners of the Firm/Organization {

| - ||||| }

Part D – Details of Additional Places of Business {

| - || Within Madhya Pradesh | Outside of Madhya Pradesh | - | 1. | 1. | - | 2. | 2. | - | 3. | 3. | }

Part K – Details of Manufacturing units of the business {

| - || Within Madhya Pradesh | Outside of Madhya Pradesh | - | 1. | 1. | - | 2. | 2. | - | 3. | 3. | }

Part F – Details of godowns/warehouses {

| - || Within Madhya Pradesh | Outside of Madhya Pradesh | - | 1. | 1. | - | 2. | 2. | - | 3. | 3. | }

Part G – Details of Bank Accounts {

| - | Account Number | Type of Account | Name of the Bank and full address of the branch | - | 1. | | - | 2. | | | - | 3. | | | }

Part H – Details of Registration/license with other departments {

| - || Name of Department/Act | Registration/License Number and Date | - | 1. | Shops and Establishments Act | | - | 2. | Essential Commodities Act | | - | 3. | Krishi Upaj Mandi | | - | 4. | Commerce and Industries Department | | - | 5. | | | - | 6. | | | }

Part I – Details of property and interest in some other business {

| - | Name of proprietor/partners/other persons | Details of property owned with complete address and value | Details of other business with TIN and extent of share in it | - | 1. | | | - | 2. | | | }

Part J – Person authorized to sign on application/communication with Department of Commercial Tax {

|-| Name of Authorized person with father's name, address and Telephone number (if any)| Status in the firm| Specimen signature|-|||}DeclarationI..... (Name) being of the above business firm do hereby declare that the information and particulars given above in this application are true and correct to the best of my knowledge and belief.Place.....Date.....Signature of the dealer

Part K – Verification by 2 already registered Dealers

(1)I, S/o.....being authorized signatory of M/s.....holding TINdo hereby declare that I know the applicant(s) of this application form personally and I believe that particular? given in this application form are true and correct.Place.....Date.....Signature(2)I,....., S/o.....being authorized signatory of M/sholding TIN do hereby declare that I know the applicant(s) of this application form personally and I believe that particulars given in this application form are true and correct.Place.....Date.....SignatureAcknowledgementReceived an application in Form 6 for grant of registration certificate under Section 17 of the Madhya Pradesh VAT Act, 2002 along with an affidavit and a copy of challan No..... dated for Rs.....in proof of payment of registration fee from Shri.....Seal

Place..... Signature of Receiving Official

Date..... Employee ID :

Notes

*Code for box 3

**Code for box 9

Firm/Organization	Code	Nature of Business	Code
Proprietorship	P	Re-seller	1
Partnership	R	Manufacturing/Processing	2
Pvt. Ltd.	L	Importer	3
Limited Company	A	Leasing	4
Public Sector	T	Mining	5
H.U.F.	H	Works Contractor	6
Co-operative society	C		
State Government Department	S		
State Government Undertaking	SU		
Central Government Department	G		
Central Government Undertaking	U		
Others	O		

Check last of Enclosures :

- Registration Fee Challan.

- Affidavit in support of application.
- Xerox of Partnership Deed/Memorandum of Association/Registration with department of company affairs/registration under Co-operative Societies Act/registration with works department.
- Photographs of all co-applicants.
- Verification of 2 TIN holding dealers.
- Xerox of Rental/lease agreement of the place of business.
- Xerox of Rental/lease agreement of godowns/warehouse.
- Xerox of License/Registration Certificates with other Department.

Form 7[See Rule 12 (1)]Registration CertificateTIN 2 3

1. This is to certify that M/s..... whose principal place of business is situated at.....(address), is registered under the Madhya Pradesh VAT Act, 2002, with effect from.....(date)

2. The nature of business is :-

- * (i) Trading in
- * (ii) Manufacturing of
- * (iii) Mining of

3. The dealer has additional places of business at

S. No. Name Address

- 1.
- 2.
- 3.
- 4.

4. The dealer has godowns/warehouses at :-

S. No. Address

- 1.
- 2.
- 3.
- 4.
- 5.

Seal Date.....Signature of the Commercial Tax Officer Form 8[See Rule 18 (2)]Application for cancellation of Registration Certificate I.....Proprietor/*Manager Partner/Director/Officer-in-charge of the business known as of holding TIN.....under the Madhya

Pradesh VAT Act, 2002 hereby state that :-*(a) I have discontinued my business from.....
and had the following stock of goods are with me on the said date

S.No. Tax Rate Value of Stock

Or*I have wholly transferred my business on.....to

M/s.....address.....holding TIN.....(if any).*(b) My
gross turnover for the last two consecutive years preceding the current year as also for the current
year (upto the date of application) was as under :

Year Gross turnover

1.
2.
3. Current Year

which is below the liability limit prescribed under the Act.I, therefore, apply for cancellation of my
registration certificate under clause (a)/*clause (b) of sub-section (10) of Section 17 of the said Act.

**2. * As I have discontinued my business or wholly transferred my business or
ceased to be liable to pay tax, I herewith enclose my registration certificate
along-with certified copies thereof for cancellation and the blank statutory
forms issued by the Commercial Tax Department.**

Encl. : (1) Registration certificate along with the certified copies thereof(2)Blank statutory
forms.....Date :Place :.....Signature of the dealer*Strike out
whichever is not applicable.Form 9[See Rule 21 (1)]Notice under sub-section (1) of Section 18 of the
Madhya Pradesh VAT Act, 2002To,.....(Dealer).....(Address)TIN
.....(If any)You are required to submit return/returns in Form 10 within thirty days of
the receipt of this notice for the period from.....to.....Please lake notice that failure
without sufficient cause to furnish the return will render you liable to interest and under Section 18
(4) or to prosecution under Section 64 of the Madhya Pradesh VAT Act, 2002 and furnipenaltyshing
of false return will render you liable to penalty under Section 52 or to prosecution under Section 64
of the said Act.

Seal Signature.....

Date Designation.....

Form 10[See Rules 21, 22 and 23]Return(Consolidated/Branch)

Quarter/month of F.Y. TIN 2 3

Name and address of Dealer(Affix seal)Circle Office

Part A – (1) Gross Turnover (GTO)

(2)Less deductions in respect of,-(a)Sales returns within six months of sale(b)Sale price of Tax Paid
goods(c)Sale price of goods declared Tax free(d)Turnover of sales in the course of inter-state trade

or commerce(c)Turnover of sales out side the State/Consignment/Branch Transfer(f)Turnover of sales in the course of export out of the territory of India(g)Amount of tax include in GTO(3)Taxable Turnover [(1) - (2)]

Part II – Computation of VAT on Taxable Turnover [Box (3) of Part A]

Rate of VAT	Taxable Turnover	VAT Payable
1.00%		
4.00%		
12.50%		
Special Rates (46%, 28.75% and 25.3%)		
Total		

Part C – Purchase Tax {

| - | Taxable Purchase Value | Rate of Tax | Purchase tax payable | - | | 1.00% | - | | 4.00% | - | | 12.50% | - | | (Special rate) | - | | Total | | }

Part D – *Reversal of Input Tax Rebate {

| - | Amount of Reversal of Input tax rebate | | } * Amount payable under clause (a) of sub-section (5) of Section 14 to be shown.

Part E – Input Tax Rebate (on goods other than plant, machinery, equipment and parts thereof)

Rebatable Purchase Price	Rate of Tax	Input Tax Rebate
	1.00%	
	4.00%	
	12.50%	
	Total	

Part F – Input Tax Rebate (on plant, machinery, equipment and parts thereof)

Rebatable Purchase Price	Rate of Tax	Input Tax Rebate
	1.00%	
	4.00%	
	12.50%	

Total

Part G – Rebate carried forward from previous quarter and other credits {

|-| 1.| Input tax rebate from previous quarter||-| 2.| Other credit i.e.,
Inventory Rebate/disallowed cash refundclaims in previous quarter)||-||
Total (1+2)||-| Part II: Rebate for Adjustments|-| (1)| Total Rebate (E+F+G)|
.....|-| (2)| Amount of rebate for which cash refund is asked for|
.....|-| (3)| Amount of rebate for adjustment (1-2)|
.....|-|| (a)| against VAT||-|| (b)| against Central
Sales Tax||-| Part I: Amount of Tax Payable|-| (1)| Total Tax (U + C + D)|
.....|-| (2)| Adjustment of Rebate [(3a) of Part H|
.....|-| (3)| Tax Payable (1-2) (if 1 exceeds 2)||-|
(4)| Amount differed from tax payable||-| (5)| Net amount Payable (3-4)|
.....|-| (6)| Interest for Late Payment (if any)||-|
(7)| Total Amount Payable (5+6)||-| (8)| Rebate carried over to next
quarter (2-1) (if 2 exceeds 1)||}Payment Details:

Name of Bank Branch Challan Number Challan Date Period Amount

Part J – List of Purchases [Dealer wise list of purchases (within the State) exceeding Rs. 25,000 in the quarter of goods specified in Schedule II]

Name of Dealer TIN Total Purchases during the quarter

(Attach separate sheet in above format, if space provided is not sufficient. If the information is NIL mention specifically)

Part K – Details of Imports

Total imports for resaleTotal imports for use or consumption in manufacture[Part L-List of sales to the units located in a Special Economics Zone] [Substituted by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.] {||-| S. No.| Cash memo/Bill/Invoice No. and date| Description of goods|-| (1)| (2)| (3)|-|||}

Value of goods No. and date of *bilty/railway receipt Name and address of the purchaser
(4) (5) (6)

No. and date of order (if any) Declaration Form No. and date (if any)

Date of issue by the
purchaser

(7)

(8)

(9)

*Strike out which is not applicable.]Declaration I (Name) being of the above business firm do hereby declare that -(i)the information and particulars given above in this return are true and correct to the best of my knowledge and belief;(ii)the input tax rebate claimed is supported by bills/invoices/cash memos issued by the selling registered dealers indicating therein separately the amount of tax collected.Place.....Date:.....Signature of the dealerReturn for the quarter of F.Y.Submitted on: / / Delay (if any)(in days) :Signature of Receiving Official(Employee id ;.....)Return entered into application software on : / /Signature of Data Entry Official(Employee id :.....)Acknowledgement

Return Receipt Number
:.....

Date : / /

Quarter/month of F.Y.

TIN 2 3

Name of the Dealer and address

(Affix seal)

Circle office

Signature of Receiving Official (Employee
id:.....)

[Form 10-A] [Inserted by Notification No. F-A-3-19-2009-1-V (60), dated 18-5-2010.][See Rule 23-A]Return Verification Form(Original/Revised)Year/Quarter/month of F.Y. TIN 2 3Return for the period DD MM YYYY To DD MM YYYYName and address of the Dealer(Affix Seal)H-filing Acknowledgment NumberDate DD MM YYYY

1. Gross turnover (GTO)

2. Deductions

3. Taxable turnover (1-2)

4. Vat

5. Purchase tax

6. Reversal in Input Tax Rebate

7. Interest for late payment (if any)

8. Amount of tax deferred/ exempted

9. Total amount payable (4 + 5 + 6 + 7 - 8)

10. Input Tax Rebate

11. Input Tax Rebate and other credits carried forward from previous quarter

12. Other credits (TDS, RAO etc.)

13. Amount paid by chaliens

14. Unadjusted rebate and other credits carried over to next Quarter (TDS, RAO & challan amount)

Declaration I.....(Name) being.....of the above business firm do hereby declare that the information and particulars given in the return which has been transmitted electronically by me vide acknowledgment number mentioned above are true and correct to the best of my knowledge and belief. Place.....Date.....Signature of the dealer
Note :- The Form shall be signed by any person as prescribed in sub-rule (1) of Rule 11 of the Madhya Pradesh VAT Rules, 2006. For Office use only

Return Verification Form for the quarter/year of F.Y.

Submitted on : / /

Entered into application Software on : / /

Signature of
Receiving Official

(Employee
ID.....)

Signature of Data
Entry Official

(Employee ID.....)

Acknowledgment

Return Receipt Number

:.....

Date : / /

Quarter/month of F.Y.

TIN 2 3

Name of the Dealer and address

(Affix seal)

Circle office

Signature of Receiving Official (Employee
id:.....)]

Form 11 [See Rule 24 (1) and (3)] Application for grant/renewal of exemption certificate under Rule 24 of the Madhya Pradesh VAT Rules, 2006 To, The [.....(designation)] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.],I, Proprietor/Partner/Director/Manager of the business known

as.....being a dealer, holding TINunder the Madhya Pradesh VAT Act, 2002, whose only/*principal place of business for which the exemption certificate is required is within the jurisdiction of the [.....(designation)] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.].....and is situated..... town/village district.....tehsil..... Municipal Ward No..... (for municipal area only) do hereby apply*for grant of an exemption certificate under Rule 24 (1) of the Madhya Pradesh VAT Rules, 2006 for the period from.....to.....*for renewal of the exemption certificate in Form 12 dated.....(sent herewith) granted to me, the validity of which expires on.....

2. I hereby declare that no sales or purchases of any goods are likely to be made by me which will be liable to tax under the Madhya Pradesh VAT Act, 2002.

3. I hereby declare that during the period from.....to.....I made no sales or purchases which were subject to tax under the said Act (for renewal only).

4. I seek grant/renewal of the exemption certificate for further reasons stated below :-

.....(here state further reasons if any).

5. I undertake to send an intimation of any sale or purchase of taxable goods to the [.....(designation)] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] as required by sub-rule (2) of Rule 24 of the Madhya Pradesh VAT Rules, 2006 and, furnish quarterly returns for the period commencing from the date of such sale or purchase and also pay into Government Treasury the tax payable according to such returns if I make any sale or purchase of such goods during the validity of exemption certificate in Form 12 which may be granted to me*/which may be renewed.

Place.....

Date..... Signature of the dealer

Note :- In case the application is for renewal, the application should be accompanied by exemption certificate.*Strike out whichever is not applicable.AcknowledgementReceived an application in Form 11 from.....(name of the dealer) for grant/renewal of exemption certificate under Rule 24 of the Madhya Pradesh VAT Rules, 2006.Date.....Signature of the officialreceiving the applicationForm 12[See Rule 24(1)]Exemption CertificateSerial No.Certified that (Name of the dealer) holding TIN under the Madhya Pradesh VAT Act, 2002 and carrying on the business known as.....situated at.....town/village.....district.....of.....tehsil.....Municipal

Ward No.....(for municipal areas only) is not dealing in any goods taxable under the Madhya Pradesh VAT Act, 2002 and is not likely to deal in such goods, the said dealer is granted exemption from furnishing any returns in respect of the year commencing from.....and ending on.....Seal

Place..... Date.....

Designation..... Signature.....

Renewals

Date of renewal Date upto which renewed Signature and designation of the Renewing Officer

(1) (2) (3)

Form 13[See Rule 25 (1)]Application for grant of permission to submit annual returnTo,The
[.....(designation)] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated
3-1-2008.].....CircleI.....Proprietor/Manager/Partner/Director
of the business known as.....holding TIN under the Madhya
Pradesh VAT Act, 2002 whose only/*principal place of business within the jurisdiction of
[.....(designation)] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated
3-1-2008.].....(circle) is situated at Municipal Ward No.....
town/village.....Tehsil.....District.....
hereby apply for permission to file an annual return under the proviso to sub-section (1) of Section
18 of the said Act read with Rule 25 of the Madhya Pradesh VAT Rules, 2006 and for the said
purpose I am furnishing the following particulars :-

- Particulars
of business
in respect
(1) of which
permission
is applied
for,-
(i) Name and style of the business
(ii) Address of the place of business
(iii) TIN
Year for
(2) which(From.....to.....)
permission
is applied
(3) Gross
turnover
and tax
assessed
for the
latest
previous

year.

- (i) Year
- (ii) Gross turnover Rs.
- (iii) Tax assessed
- (iv) Assessment case No.
- (v) Order of assessment dated
- (vi) Passed by (Name & Designation of the officer)

Gross
turnover
and tax
payable
(4) according to the
returns
for the
preceding
year,-

- (i) Gross turnover Rs.
- (ii) Tax payable Rs.....Tax paidRs.....

Place.....Dale.....Signature of the dealerI..... do
hereby state that what is Stated herein is true to the best of my knowledge and
belief.Place.....Dale.....Signature of the dealerForm 14[See Rule 25
(4)]Order permitting a dealer to furnish annual returnShri..... who
is carrying on the business known as.....and is a dealer holding TIN
..... dated under the Madhya Pradesh VAT Act, 2002, whose only/* principal
place of business within the jurisdiction of the Commercial Tax Officer is situated at
.....Town/*Village.....District.....Tehsil.....Municipal Ward No.....
(for municipal area only) is hereby permitted under proviso to sub-section (1) of Section 18 of the
said Act and Rule 25 of the Madhya Pradesh VAT Rules, 2006 to furnish an annual return in Form
10 for the period from to on or before.....(date) in lieu of the quarterly returns under Rule 21
(2) of the said Rules subject to the following conditions in respect of the place(s) of business
specified below :-Place..... TIN.....(1)The said dealer shall pay for the period
specified in column (1) of the Schedule appended hereto on or before the date specified in column
(2) of the said schedule the amount specified in column (3) thereof.

Schedule

Quarter for which tax is payable	Last date for payment of tax	Amount of tax to be paid
(1)	(2)	(3)

(2) For the last quarter, namely, for the period from.....to.....the dealer shall pay as tax the difference between the amount of tax payable according to his annual return and the tax already paid for the first three quarters as mentioned in the above schedule.(3) The dealer shall furnish along with the annual return copies of Challan in Form 26 or [e-Receipt] [Substituted for 'e-Challan' by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.] in Form 26-A for all the four quarters in respect of which tax has been paid.(4) This permission is liable to be cancelled at any time on account of any infringement of the conditions mentioned in sub-rule (4) of Rule 25 of the said Rules.

Place..... Signature.....

Date..... Designation.....

*Strike out whichever is not applicable.[Form 15] [Substituted by Notification No. F-A-5-7-06-1-V (24), dated 14-6-2007.][See Rule 26 (a)] Notice under Section 18 (5) (a) of the Madhya Pradesh VAT Act, 2002 To, (Name)..... (Address)..... TIN..... Whereas I have reason to believe that the particulars given by you in your return (s) for the period.....to are not correct in so far as they relate to the application of the correct rate of tax/*the calculation of due tax and*/or interest payable*/claim of deduction in respect of */claim of input tax rebate (details are given below), resulting in an additional amount of

rupees.....

therefore, you are directed, -to pay the amount along with interest and to produce proof of payment on or before.....(date) or to explain by sending a written reply on or before.....(date) or to appear in person or by person authorized by you in writing under sub-section (1) of Section 23 at.....(place).....(time) on.....(date), for being heard in this regard.

Seal..... Signed.....

Date..... (Designation)

*Strike out whichever is not applicable. [Form 16] [Substituted by Notification No. F-A-5-7-00-1-V (24), dated 14-6-2007.][See Rule 26 (b)] Notice under Section 18 (5) (b) of the Madhya Pradesh VAT Act, 2002 for demand of additional

tax/interest To, (Name)..... (Address)..... TIN..... After hearing and verification of the return (s) for the period fromto.....given by you, it is found that,-

1. the explanation given is satisfactory, hence the proceeding started by issue of Form 15 is hereby dropped;

OR

2. the explanation given is not satisfactory or partially satisfactory* (details are given below)

.....and-(i) tax payable by you during the said period at the correct rate of amounts to Rs.....(ii) interest payable by you during the said period amounts to Rs.....(iii) a deduction of an amount of Rs has been wrongly claimed by you on which

you are liable to pay tax of Rs.....at the rate of.....(iv)input tax rebate of an amount of Rs..... has been wrongly claimed by you and the said amount of tax is payable by you.....A total amount of Rs.....by way of tax/interest is payable by you.Now, therefore, you are hereby directed to pay the sum of Rs.....(in figures) Rs..... (in words) into the Government treasury at on or before (date) and to produce copy of Challan in Form 26 or e-receipt in Form 26-A in proof of payment before the undersigned not later than (date).....failing which action will be taken according to the provisions of the Act.

Seal Signed.....

Date (Designation).....]

Form 17[See Rule 28(1)]Notice for tax audit under Section 19 (1) of the Madhya Pradesh VAT Act, 2002To,(Name).....(Address).....TIN.....Your return(s) for the quarter(s)of Financial Year.....has been marked to be tax audited and for undertaking the tax audit the date and place has been fixed on (date).....at.....(place).You are required to be present in person or through an authorised person during the tax audit and to produce and cause to be produced accounts, registers, bills, invoices or cash memorandum and other documents relating to business tin the aforesaid date.Seal(Signed).....(Designation).....Form 18[See Rule 28 (3)]Notice under Section 19 (6) of the Madhya Pradesh VAT Act, 2002

Tax Audit Period

Name of the Dealer and address

TIN

From the tax audit conducted on your premises between date.....to date.....it is apparent that-

1. Turnover relating to the sales of..... has not been included in the turnover shown in the return for the quarterof F.Y.....

2. Turnover relating to the sales of has been classified as exempt/ taxable @.....under the Madhya Pradesh VAT Act, 2002, whereas these goods and the turnover relating to these goods is taxable @.....

3. Input tax rebate on purchases amounting to Rs..... has been claimed in the return but the purchase bills do not show separately tax collected on these transactions. Thus the input tax rebate is not allowable on these purchases.

4. Input tax rebate on all the goods, has been claimed in the returns relating to the purchases during the quarter.....of F.Y..... whereas the goods used in stock transfer/sale out side the State/production of exempt good/production of taxable goods sent on stock transfer/sale out side the State do not qualify for full input tax rebate. Apparently an excess input tax rebate of Rs.....has been claimed.

5. Purchases from a person, other than a dealer registered under the Madhya Pradesh VAT Act, 2002 amounting to Rs. has been used for sale on consignment/stock transfer but the purchase tax has not been declared in the return whereas the purchase tax amounting to Rs.....is payable.

6. Purchases from person, other than the dealers registered under the Madhya Pradesh VAT Act, 2002 amounting to Rs. has been used for production of [tax free goods which have not been sold in the course of export out of the territory of India] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.] but the purchase tax has not been declared in the return whereas the purchase tax amounting to Rs. is payable.

7. Purchases from person, other than the dealers registered under the Madhya Pradesh VAT Act, 2002 amounting to Rs.has been used for production of taxable goods to be sold on consignment/stock transfer but the purchase tax has not been declared in the return whereas the purchase tax amounting to Rs is payable.

8. Goods falling in negative list and not rebatable has been shown as rebatable and an input tax rebate of Rs. has wrongly been claimed.

9.

.....Thus, on the basis of Tax Audit it is concluded that an amount of Rs.is payable by you as tax amount for the quarter.....of F.Y.....You are hereby advised to deposit the above mentioned amount of Rs.along with interest of Rs...in the Government Treasury on or before (date) and submit the compliance report before me on or before: (date).Take notice that if the advise is not followed and amount as advised is not deposited by the time given, action will be taken according to the provisions of the Act.

Seal (Signed).....

Date..... (Designation).....

Form 19[See Rule 29]Notice for assessment under Section 20 (4) of the Madhya Pradesh VAT Act, 2002To,(Name).....(Address).....TIN.....Whereas I desire to

satisfy myself that the returns furnished by you in respect of the period from.....to.....are correct and complete,Now, therefore, you are hereby directed,-(i)to appear in person or by an agent;(ii)to produce evidence or have it produced in support of the returns; and(iii)to produce or cause to be produced accounts, registers, bills, invoices or cash memoranda, or other documents pertaining to the business at (place).....(time).....on (date).....(Signed).....Designation.....Seal

Form 20[See Rule 31 (1)]Notice under Sections 18 (4), 20 (5), 20 (6), 21 (1) and 52 (2) of the Madhya Pradesh VAT Act, 2002To,(Name).....(Address).....TIN (if

any).....Whereas,* You have failed to furnish return (s) as required by notice in that behalf served on you under Section 18(1) and have thereby rendered yourself liable to pay penalty under Section 18 (4).OR*You being a registered dealer have failed without any sufficient cause to furnish return (s) in time for the period (s) from.....to.....and have thereby rendered yourself liable under Section 18 (4) to pay penalty.OR*You being a registered dealer have failed to furnish return (s) and/*or the audit report as required under sub-section (2) of Section 39 in time for the period (s) from..... to.....and have thereby rendered yourself liable under Section 20 (5) to be assessed to the best of judgment.OR* You being a registered dealer have knowingly furnished incomplete or incorrect return (s) from.....to...../having furnished the returns have failed to comply with any of the terms of a notice in Form 16 or Form 18 and have thereby rendered yourself liable under Section 20 (5) to be assessed to the best of judgment.OR*You being a registered dealer have not maintained any accounts or have not employed any regular method of accounting or the accounts maintained by you are not in accordance with the provisions of sub-section (1) of Section 39 or the method employed is such that no proper assessment can be made and have thereby rendered yourself liable under Section 20 (5) to be assessed to the best of judgment.OR*You being a dealer liable to pay tax under Section 5 in respect of the period(s)

from.....to.....have failed to apply for registration and thereby rendered yourself liable to be assessed to the best of judgment and penalty under Section 20 (6).OR*I have reason to believe that during the period(s) from.....to..... you have been *under-assessed/*your turnover*/has escaped assessment/" has been assessed at a lower rate*/deduction there from has been wrongly allowed/*input tax rebate has been wrongly allowed in the assessment order*, you have to be assessed*/re-assessed in consequence of the judgment of, thereby rendering yourself liable for reassessment and penalty */reassessment under Section 21.Here State reasons.....OR*I am satisfied that you have concealed your turnover or the aggregate of purchase prices in respect of goods worth Rs...../you have furnished false particulars of your sales and purchases in your return (s)/*you have furnished a false return for the period from.....to.....and have thereby rendered yourself liable to be assessed under Section 20 (5) to the best of judgment and to penalty under Section 52 (2).Now, Therefore, you are hereby called upon to show cause on.....why you should not be so assessed/*re-assessed to the best of judgment/why a penalty should not be imposed upon you.Further, you are hereby directed to attend in person or by a person authorised by

you in writing under sub-section (1) of Section 23 before me for being heard in this regard and to produce or cause to be produced your books of accounts and the documents in respect of the above period and any evidence on which you rely in support of your objection at (place)(time) on..... (date).(Signed).....Designation.....Seal*Strike out whichever is not applicable.
 Form 21[See Rule 32(1)]Notice under Sections 17 (6), 24 (8), 40 (2) of the Madhya Pradesh VAT Act, 2002 and Rule 84 of the Madhya Pradesh VAT Rules, 2006To,(Name).....(Address).....TIN (if any).....*You being a dealer liable to get yourself registered within the prescribed time have failed without reasonable cause to get yourself registered and have thereby rendered yourself liable to penalty under sub-section (6) of Section 17.OR*You being a dealer liable to pay the tax assessed or penalty imposed or any other amount due from you within the time for payment specified therefor in the notice of demand have failed to pay the same and have not obtained any order under sub-section (7) of Section 24 or being liable to pay the tax or penalty in accordance with the order passed under the said sub-section (7) have failed to pay the same and have rendered yourself liable to penalty under sub-section (8) of the said section.OR*You have failed to(here mention the particulars of the contravention committed) have contravened the provisions of sub-section (1) of Section 40, and have there by rendered yourself liable to penalty under subsection (2) of the said section.OR :*You have contravened the provisions of Rule..... (herein mention the Rule) of the Madhya Pradesh VAT Rules, 2006 and have thereby rendered yourself liable to penalty under Rule 84 of the said Rules.Now, therefore, you are hereby called upon to show cause personally or through a person authorised by you in writing in that behalf being a person specified in Section 23 at (Place)..... (time).....on..... (date) why a penalty should not be imposed upon you. Further you are required to present yourself or through the authorised person on the said date, place and time to be heard in this regard.You are also required to produce any evidence on which you rely in support of your objection (if any).

Seal Signature.....
 Date..... Designation.....

* Strike out whichever is not applicable.
 Form 22[See Rule 33(1)]Order of Assessment and/or penalty

Case Number	.....
Period of Assessment	.....
Name and Address of Dealer	.....
TIN	23.....
Name of Assessing Officer and designation	.....
Office	.....
Date of Order	.....
Section with sub-section under which assessment made and/orpenalty imposed.	.....

Part A – {

| - | Description | As per return | As per computation | Determined | - | (1) | Gross Turnover (GTO) | | | | - |
 (2) | Less - deductions - | | | | - | (a) | Sales return within six months of sale | | | | - | (b) | Sale price of Tax
 Paid goods | | | | - | (c) | Sale price of goods declared Tax free u/S 16 | | | | - | (d) | Sale price of goods used
 by a sub-contractor in the course of execution of a works contract on which tax has been paid by the
 sub-contractor. | | | | - | (e) | Turnover of sales in the course of inter-state trade or commerce | | | | - | (f) |
 Turnover of sales out side the State/Consignment/Branch Transfer | | | | - | (g) | Turnover of sales in
 the course of export out of the territory of India | | | | - | (3) | Taxable Turnover (1-2) | | | | }

Part B – Computation of VAT under Section 9 payable on Taxable Turnover (Box (3) of Part A) {

| - | Rate of | Taxable Turnover | VAT | - | VAT | As per return | As per Computation | Determined |
 Determined | - | 1.00% | | | | - | 4.00% | | | | - | 12.50% | | | | - | @ | | | | - | Total | | | | (B) | }

Part C – Purchase Tax under Section 10 {

| - | Rate of | Purchases liable to purchase tax | Purchase Tax | - | Purchase Tax | As per return | As per
 Computation | Determined | Determined | - | 1.00% | | | | - | 4.00% | | | | - | 12.50% | | | | - | @ | | | | - |
 Total | | | | (C) | }

Part D – * Reversal of Input Tax Rebate under Section 14 (5) (a) {

| - | Description | As per return | As per computation | Determined | - | Amount of Reversal of ITR | | | | }

Part E – Input Tax Rebate under Section 14 (1) (on goods other than plant, machinery, equipment and parts thereof) {

| - | Rate of | Input Tax Rebate as per dealer | Input Tax Rebate | - | Tax | As per return | As per
 Computation | Determined | - | 1.00% | | | | - | 4.00% | | | | - | 12.50% | | | | - | 8.50% | | | | - | Total | | | | (E) | }

Part F – Input Tax Rebate under Section 14 (1) (on plant, machinery, equipment and parts thereof) {

| - | Rate of | Input Tax Rebate as per dealer | Input Tax Rebate | - | Tax | As per return | As per
 Computation | Determined | - | 1.00% | | | | - | 4.00% | | | | - | 12.50% | | | | - | Total | | | | (E) | }

Part G – Interest for Late Payment under Section 14 (4) (a)

Interest admitted by Dealer Interest levied

(G)Part H: Penalty imposed {||-| Under Section| Penalty imposed|-||-||-||-| Total|| (H)|}

Part I – Pay ability/Refund

Amount Payable [B+C+D+G+H - (E+F)]Amount paid with ReturnBalance Payable/Refundable

Pay by Date Within 30 days of receipt of Order

Pay at Madhya Pradesh Treasury.....

Payment Details:

Challan Number Challan Date Amount

Total

Seal & SignatureAssessing OfficerForm 23[See Rule 35 (1)]Application for enrolment as a Tax PractitionerTo,The Commissioner of Commercial Tax,Madhya Pradesh,IndoreI, (Full name).....S/o.....of (Full address) House No

..... Ward No.....Village/City Tehsil.....

District of Madhya Pradesh (PIN), hereby apply for enrolment as a Tax Practitioner under sub-rule (1) of Rule 35 of the Madhya Pradesh VAT Rules, 2006.

2. I declare that I possess the under mentioned qualification specified in sub-section (2) of Section 23 of the Madhya Pradesh VAT Act, 2002 for which I attach herewith an attested copy of.....(here mention one of the qualifications mentioned in clause (b)/*(c) of sub-section (2) of Section 23 of the said Act).

Signature.....Permanent address.....

Date.....Place..... Present address (if different from permanent address).....

* Strike out whichever is not applicable. Form 24[See Rule 35 (3)]Register of tax Practitioners enrolled under Section 23 (3) of the Madhya Pradesh VAT Act, 2002

Sr. No.	Date of application for enrolment	Name of the applicant	Father's name of applicant
(1)	(2)	(3)	(4)

Present address	Permanent address	Qualification	Date of enrolment	Enrolment Number
(5)	(6)	(7)	(8)	(7)

Remarks

Signature of Commissioner (10)	Date of Removal (11)	Reason for Removal (12)	Signature of Commissioner on Removal (13)	(14)
--------------------------------------	----------------------------	-------------------------------	---	------

Form 25[See Rule 35 (3)]Enrolment CertificateThis is to certify that Mr./Ms.....S/o
of.....has been enrolled as a Tax Practitioner under Section 23 of Madhya Pradesh VAT Act,
2002 and his enrolment number is with effect from.....

Place.....Dated.....Signature.....Commissioner of Commercial
TaxMadhya Pradesh

Seal(To be given to the payer for being sent to Commercial Tax Officer)Original copyForm 26[See
Rule 37 (2)]ChallanThe Madhya Pradesh VAT Act, 2002 (040-VAT/Taxes under the State VAT
Act)Challan of tax/penalty/registration fee/Interest/composition money paid
to.....Government treasury/sub-treasury/branch of bank of.....Under Rs.
(in words).....

By whom tendered	Name and address of the dealer on whose behalf money is paid and TIN	Payment on account	Amount (to be entered in figures)
(1)	(2)	(3)	(4)
	(a)	Tax/Lump-sum according to return for period fromto.....	
	(b)	Tax demanded after assessment for theyear..... case No.....assessedby.....	
	(c)	Penalty	
	(d)	Interest	
	(e)	Registration Fee	
	(f)	Miscellaneous	
		TOTAL Rs. (in figures)	

Total Rs. (in
words)

Dated

.....

Signature of the dealer or depositor

For use in the Treasury or Bank

**1. Received payment of Rs.....(in figures)
Rs.....(in words).**

2. Date of entry.....Challan No.....

Treasurer Accountant Treasury Officer/Agent or Manager
 (To be given to the payer for his own use)Second copyForm 26[See Rule 37 (2)]ChallanThe Madhya Pradesh VAT Act, 2002 (040-VAT/Taxes under the State VAT Act)Challan of tax/penalty/registration fee/Interest/composition money paid to.....Government treasury/sub-treasury/branch of bank of.....Under Rs. (in words).....

By whom tendered	Name and address of the dealer on whose behalf money is paid and TIN	Payment on account	Amount (to be entered in figures)
(1)	(2)	(3)	(4)
	(a)	Tax/Lump-sum according to return for period from to.....	
	(b)	Tax demanded after assessment for the year..... case No..... assessed by.....	
	(c)	Penalty	
	(d)	Interest	
	(e)	Registration Fee	
	(f)	Miscellaneous	
		TOTAL Rs. (in figures)	
Total Rs. (in words)			
Dated		Signature of the dealer or depositor	
For use in the Treasury or Bank			

1. Received payment of Rs.....(in figures)**Rs.....(in words).****2. Date of entry.....Challan.....No.....**

Treasurer Accountant Treasury Officer/Agent or Manager
 (To be sent to the Commercial Tax Officer)Third copyForm 26[See Rule 37 (2)]ChallanThe Madhya Pradesh VAT Act, 2002 (040-VAT/Taxes under the State VAT Act)

By whom tendered	Name and address of the dealer on whose behalf money is paid	Payment on account	Amount (to be entered
---------------------	--	--------------------	-----------------------------

	and TIN		in figures)
(1)	(2)	(3)	(4)
	(a)	Tax/Lump-sum according to return for period fromto.....	
	(b)	Tax demanded after assessment for theyear..... case No.....assessedby.....	
	(c)	Penalty	
	(d)	Interest	
	(e)	Registration Fee	
	(f)	Miscellaneous	
		TOTAL Rs. (in figures)	

Total Rs. (in words)

Dated

Signature of the dealer or depositor

For use in the Treasury or Bank

**1. Received payment of Rs.....(in figures)
Rs.....(in words).**

2. Date of entry.....Challan. No.....

Treasurer Accountant Treasury Officer/Agent or Manager
(To be retained in the treasury)Fourth CopyForm 26[See Rule 37 (2)]ChallanThe Madhya Pradesh VAT Act, 2002 (040-VAT/Taxes under the State VAT Act)Challan of tax/penalty/registration fee/Interest/composition money paid to.....Government treasury/sub-treasury/branch of bank of.....Under Rs. (in words).....

By whom tendered	Name and address of the dealer on whose behalf money is paid and TIN	Payment on account	Amount (to be entered in figures)
(1)	(2)	(3)	(4)
	(a)	Tax/Lump-sum according to return for period fromto.....	
	(b)	Tax demanded after assessment for theyear..... case No.....assessedby.....	

- (c) Penalty
 (d) Interest
 (e) Registration Fee
 (f) Miscellaneous
 TOTAL Rs. (in figures)

Total Rs. (in words)

Dated

Signature of the dealer or depositor

For use in the Treasury or Bank

**1. Received payment of Rs.....(in figures)
 Rs.....(in words).**

2. Date of entry.....Challan. No.....

Treasurer Accountant Treasury Officer/Agent or Manager

(To be sent by the Treasury to the Accountant General)Fifth copyForm 26[See Rule 37 (2)]ChallanThe Madhya Pradesh VAT Act, 2002 (040-VAT/Taxes under the State VAT Act)Challan of tax/penalty/registration fee/Interest/composition money paid to.....Government treasury/sub-treasury/branch of bank of.....Under Rs. (in words).....

By whom tendered	Name and address of the dealer on whose behalf money is paid and TIN	Payment on account	Amount (to be entered in figures)
(1)	(2)	(3)	(4)
	(a)	Tax/Lump-sum according to return for period fromto.....	
	(b)	Tax demanded after assessment for theyear..... case No.....assessedby.....	
	(c)	Penalty	
	(d)	Interest	
	(e)	Registration Fee	
	(f)	Miscellaneous	
		TOTAL Rs. (in figures)	

Total Rs. (in words)

Dated

.....

Signature of the dealer or depositor

For use in the Treasury or Bank

1. Received payment of Rs.....(in figures)

Rs.....(in words).

2. Date of entry.....Challan. No.....

Treasurer Accountant Treasury Officer/Agent or Manager

Form 26-A[See Rule 37 (6)][e-Receipt] [Substituted for 'c-Challan' by Notification No.

F-A-5-7-2006-1-V (40), dated 14-6-2006.]Electronic Payment of Tax

TIN :

Dealer's Name :

(Tax Payers Identification Number)

Address :

Name of Act :

Assessment/Concerning Year :

Name & Code of the Bank :

Name & Code of the Branch :

Challan No. : (For MPCTD)

Date of Transaction :

Time of Transaction :

Assessment/Concerning Period :

Purpose of payment :

Amount (in Figures) :

Amount (in words) :

(Not for MPCT Purpose)

CIN No. (Challan Identification Number) :

Bank Reference No. :

(To be given to the payer for being sent to the Commercial Tax Officer)Original copyForm 27[See Rule 37 (2)]Challan[040-tax on sales, trade etc. (110) - trade tax - (0678) - tax under the Madhya Pradesh VAT Act, 2002] [Substituted by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.] Challan of tax paid to Government treasury/sub-treasury/branch of bank of.....Under Rs. (in words).....

	Name and address of the dealer from whom the amount of	Amount (to be
By whom tendered	tax deducted and on whose behalf money is paid and	entered in figures)
	his TIN if any	
(1)	(2)	(3)

Total Rs. (in figures)

Total Rs. (in words)

Dated.....

Signature of the
depositor

For use in the Treasury or Bank

1. Received payment of Rs.....(in figures)
Rs..... (in words)

2. Date of entry.....Challan No.....

Treasurer Accountant Treasury Officer/Agent or Manager

(To be given to the payer for his own use)Second copyForm 27[See Rule 37 (2)]Challan[040-tax on sales, trade etc. (110) - trade tax - (0678) - tax under the Madhya Pradesh VAT Act, 2002]

[Substituted by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.] Challan of tax paid to Government treasury/sub-treasury/branch of bank of.....Under Rs. (in words).....

	Name and address of the dealer from whom the amount of	Amount (to be
By whom tendered	tax deducted and on whose behalf money is paid and	entered in figures)
	his TIN if any	
(1)	(2)	(3)

Total Rs. (in figures)

Total Rs. (in words)

Dated.....

Signature of the
depositor

For use in the Treasury or Bank

1. Received payment of Rs.....(in figures)
Rs..... (in words)

2. Date of entry.....Challan No.....

Treasurer Accountant Treasury Officer/Agent or Manager

(To be sent to the Commercial Tax Officer)Third copyForm 27[See Rule 37 (2)]Challan[040-tax on sales, trade etc. (110) - trade tax - (0678) - tax under the Madhya Pradesh VAT Act, 2002]

[Substituted by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.] Challan of tax paid to Government treasury/sub-treasury/branch of bank of.....Under Rs. (in words).....

	Name and address of the dealer from whom the amount of	Amount (to be
By whom tendered	tax deducted and on whose behalf money is paid and	entered in figures)
	his TIN if any	
(1)	(2)	(3)

Total Rs. (in figures)

Total Rs. (in words)

Dated.....

Signature of the
depositor

For use in the Treasury or Bank

1. Received payment of Rs.....(in figures)
Rs..... (in words)

2. Date of entry.....Challan No.....

Treasurer Accountant Treasury Officer/Agent or Manager

(To be retained in the Treasury)Fourth CopyForm 27[See Rule 37 (2)]Challan

	Name and address of the dealer from whom the amount of	
By whom tendered	tax deducted and on whose behalf money is paid and	Amount (to be
	his TIN if any	entered in figures)
(1)	(2)	(3)

Total Rs. (in figures)

Total Rs. (in words)

Dated.....

Signature of the
depositor

For use in the Treasury or Bank

1. Received payment of Rs.....(in figures)
Rs..... (in words)

2. Date of entry.....Challan No.....

Treasurer Accountant Treasury Officer/Agent or Manager

(To be sent by the Treasury Officer to the Accountant General)Fifth copyForm 27[See Rule 37 (2)]Challan

	Name and address of the dealer from whom the amount of	
By whom tendered	tax deducted and on whose behalf money is paid and	Amount (to be
	his TIN if any	entered in figures)
(1)	(2)	(3)

Total Rs. (in figures)

Total Rs. (in words)

Dated.....

Signature of the
depositor

For use in the Treasury or Bank

1. Received payment of Rs.....(in figures)
Rs..... (in words)

2. Date of entry.....Challan No.....

Treasurer Accountant Treasury Officer/Agent or Manager

Form 27-A[See Rule 37 (6)][e-Receipt] [Substituted for 'c-Challan' by Notification No.

F-A-5-7-2006-1-V (40), dated 14-6-2006.]Electronic Payment of Tax Deduction at Source by whom
 Tendered :

Dealer's Name & Address from whom the amount of tax deducted and on whose behalf money is paid	TIN	Amount (to be entered in figures)
(1)	(2)	(3)

Total Rs. (in
figures)

Name of Act :

Assessment Year :

Name & Code of the Bank :

Name & Code of the Branch

Challan No. : (For MPCTD)

Date of Transaction :

Time of Transaction :

Amount (in figures) :

Amount (in words) :

(Not for MPCTD Purpose)

CIN No. (Challan Identification Number) :

Bank Reference No.

Form 28[See Rule 40]Notice of demand for payment of tax, interest, penalty, or any other dues
 payable under the Madhya Pradesh VAT Act, 2002To,Shri.....(Name of
 the dealer or person, as the case may
 be)Address.....TIN.....

1. Take notice that,-

(i)*You have been finally assessed under the Madhya Pradesh VAT Act, 2002, to a tax of Rs (in
 figures) Rs.(in words) for the period from.....to.....which
 is payable by you.(ii)*A penalty of Rs under Section/*Rule, has been imposed on you.(iii)* An
 amount of Rs.....as interest payable by you under Section has been levied.

2. This tax/*penalty/*interest includes

**Rs...../.....already paid by you
 towards tax/*penalty/*interest and the balance is Rs.....**

3. You are hereby directed to pay the sum of Rs.....(in figures) Rs.....(in words) only into the Government Treasury at.....on or before (date).and to produce the copy of the Challan in Form 26 or [e-Receipt] [Substituted for 'e-Challan' by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.] in Form 26-A in proof of payment before the undersigned not later than the day of.....failing which the said sum of Rs.....(in figures) Rs.(in words) only shall be recovered from you as an arrear of land revenue.

4. A copy of the assessment order/*order imposing penalty is attached.

SealDate.....Signed.....Designation.....*Strike out whichever is not applicable.Form 29[See Rule 42]Intimation under sub-section (12) of Section 24 of the Madhya Pradesh VAT Act, 2002To,Shri.....(dealer or person)Address.....TIN.....With reference to your assessment for the period from..... tothe amount payable by you has been enhanced/*reduced/*annulled in consequence of an order dated..... passed under Section 46/*47/*54 of the Madhya Pradesh VAT Act, 2002, by(here give the designation of the authority who passed the order enhancing/*reducing/*annulling the amount payable by the dealer). The amount due from you is now Rs.....

Seal

Date..... Signature of theAssessing Authority

Copy forwarded to the Commercial Tax Officer-cum-Additional Tahsildar..... to whom a revenue recovery certificate had been issued in this case for amending the revenue recovery certificate accordingly.....Signature of theAssessing Authority*Strike out whichever is not applicable.[Form 29-A] [Inserted by Notification F. No. A-3-17-2010-IV (67), dated 13-8-2010.][See Rule 43-A]Application for SettlementTo,The Commissioner,Commercial Tax,Member Secretary,Settlement Authority,Moti Bunglow Compound,M.G. Road, Indore.

1. Name of the dealer

2. Registration Certificate No. (TIN)

3. Address

Building No./Name/Area/Town/CityDistrict (State)Pin CodeE-mail Id :Telephone Number (s)Fax Number (s)

4. Date of order / /

DD/MM/YYYY

5. Period to which order relates

6. Name and designation of the officer passing the order

7. Particulars of order passed in appeal and/or revision :-

(a) Name and designation of the Appellate/Revising Authority (b) Case No. and date of order (c) Relief granted, if any, by the Appellate/Revising Authority

8. Status of outstanding demand-

(a) Total tax liability (i) Undisputed (ii) Disputed (b) Total liability of interest and/or penalty, if any.

9. Amount of tax deposited (Undisputed amount of tax in full) and 25 per cent of the disputed amount of tax, or full amount of tax)

10. Grounds for settlement.....(here state the grounds)

Signature

Place Name

Date Status

Verification I verify that the above information and its enclosures (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed.

Signature

Place Name

Date Status

Instructions

1. Separate application shall be submitted for separate orders.

2. The application should be filed in duplicate.

3. Enclose certified copy of order(s) for which application for settlement is being filed.

4. Enclose proof of payment.

5. Enclose proof of case being pending before the High Court.

6. The form shall be verified and signed by a person as prescribed in sub-rule (1) of Rule 11 of the Madhya Pradesh VAT Rules, 2006.

7. Enclose all documents/evidences that the applicant thinks necessary.]

Form 30[See Rule 44 (1)]Notice under sub-section (3) of Section,25 of the Madhya Pradesh VAT Act,

2002To,(Name).....(Address).....(TIN).....Whereas

you being a registered dealer have failed to furnish the return as required by sub-section (1) of Section 18 and have failed to pay the tax in accordance with the provisions of sub-section (2) of Section 24 for the period from.....to.....by the due date and thus, the tax payable for the said period has become payable, under sub-section (1) of Section 25, in advance of an assessment which may be made under Section PS.And whereas, the amount of tax payable in advance under sub-section (1) of Section 25 has been computed by the undersigned at Rs. (in words) (only) in accordance with the provisions of clause (a)/*(b)/*(c) of sub-section (2) of the said section.Now, therefore, you are hereby directed to pay the sum of Rs.(in words)

Rs.....(in figures) on account of tax payable in advance of an assessment which may be made under Section 20 into the Government Treasury at..... before the expiry of seven days from the date of receipt of this notice and to produce the receipt in proof of the payment before the undersigned within three days thereafter failing which the said sum of Rs..... (in words) Rs..... (in figures) shall be recovered from you as an arrear of land revenue.

2. Please take notice that if you now furnish the return for the aforesaid period and pay the amount of tax for the said period according to such return into Government Treasury at before the time mentioned in paragraph 1 of this notice and produce the receipt in proof of the payment before the undersigned before the time mentioned in paragraph 1 above or if you prove to the satisfaction of the undersigned within seven days of the receipt of the notice that the return for the above said period has already been furnished by you, this notice shall stand cancelled.

SealSignature.....Designation.....Dated.....*Strike whichever is not applicable.[See Rule 45 (2) (a)]Certificate in respect of amount deducted under sub-section (1) of Section 26 of the Madhya Pradesh VAT Act, 2002

[Book No..... S. No..... date of issue..... Name and address of the Seal of
Central/State Government'sdepartment/Public Sector Undertaking/Local Issuing

Body/Public Limited Company..... [Inserted by Notification No. Authority
F-A-5-7-06-1-V (24), dated 14-6-2007.]

TIN under Madhya Pradesh VAT Act, 2002 (if any).....]Certified that the under mentioned goods have been purchased for Rs. inclusive of VAT of Rs from M/s a dealer holding TIN under the Madhya Pradesh VAT Act, 2002, under purchase order No..... dated...../*as per bill/cash memo/*challan No.....dated.....for and on behalf of the office of .. of the Central Government/*the State Government and an amount of Rs. equal to the amount payable to the said dealer by way of VAT has been deducted from his bill and that the said amount has been paid into the Government treasury within the period specified in Rule 43(1) of the Madhya Pradesh VAT Rules, 2006 vide challan Form 27 or Form 27-A) number.....dated.....

Seal

Place Signature of the Officer Authorized to make purchases on behalf
.....Date..... of the Central/State Government.

*Strike whichever is not applicable.[Form 31-A] [Forms 31-A to 31-D Inserted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.][See Rule 45-A(1)]Certificate of deduction of tax at source under sub-section (1) of Section 26-A of the Madhya Pradesh VAT Act, 2002Book No.....S. No.....date of issue.....Name and address of registered dealer Seal of Issuing AuthorityTIN under Madhya Pradesh VAT Act, 2002.....Certified that (name of goods) have been purchased for Rs inclusive of VAT of Rs.from M/s.....a dealer holding TIN under the Madhya Pradesh VAT Act, 2002, under purchase order No..... dated as per bill/cash memo challan No.dated.....and an amount of.....Rs..... equal to the amount payable to the said Dealer by way of VAT has been deducted from his bill.

Seal.....

Place..... Signature and Status

Date.....

*Strike whichever is not applicable.Form 31-B[See Rule 45-A (3)]Application for obtaining certificate Form

31-A To,..... Sir, I.....
(Name) for on behalf of (Name and address of the registered dealer)
holding TIN under the Madhya Pradesh VAT Act, 2002 request that (number)
books of certificate Form 31-A containing 50/100 certificates in
triplicate/loose.....certificate be supplied to me.

Seal.....

Place..... Signature of the registered dealer

Date.....

Received Books containing certificate Nos. from.....to.....Signature and
Status*Strike out whichever is not applicable.Acknowledgment of Form 31-BReceived application
for issuance of.....(number) Form 31-A from (time).....TIN.....on
dated.....at.....Form 31-A will be issued on dated.....at.....(time).Seal of
Office.....Signature of the receiving clerk*Strike out whichever is not
applicable.Form 31-C[See Rule 45-A (6)]Register to be maintained by a registered dealer who

obtains certificate Form 31-A

S.No.	Book No. and S. No. of Form 31-A	Name and full address of the selling registereddealer	Description of goods
(1)	(2)	(3)	(4)

Quantity/Weight	Value of goods without VAT (in Rupees)	Amount of VAT deducted	Remarks
(1)	(6)	(7)	(8)

Form 31-D[See Rule 45-A (8)]Register of issue of blank certificates in Form 31-A

S.No.	Date	Name and TIN of the registered dealer	No. of forms issued
(1)	(2)	(3)	(4)

Book No./S. No.from.....to.....	Signature of the dealer	Remarks]
(5)	(6)	(7)

Form 32[See Rule 45 (2) (b)]Certificate in respect of amount deducted under sub-section (2) of Section 26 of the Madhya Pradesh VAT Act, 2002

[Book No..... S. No..... date of issue..... Name and address of the Central/State Government's department/Public Sector Undertaking/Local Body/Public Limited Company..... [Inserted by Notification No. F-A-5-7-06-1-V (24), dated 14-6-2007.]	Seal of Issuing Authority
---	---------------------------

TIN under Madhya Pradesh VAT Act, 2002 (if any).....]Certified that an amount of Rs..... has been deducted at source as required by the provision of sub-section (2) of Section 26 of the Madhya Pradesh VAT Act, 2002 from the amount payable to the contractor (Name) of (Address of the place of business) holding TIN.....under the said Act towards the value of the contract for.....executed at.....during the period from.....to.....and that the amount so deducted has been paid by me into the government treasury vide challan (Form 27 or Form 27-A) No..... dated within the period specified in Rule 43 (1) of the Madhya Pradesh VAT Rules.

2006.SealPlace.....Date.....Signature of the person letting outthe contract himself or for or on behalf ofthe Central/State Government/Public Sector Undertaking/Local Body/Statutory Public Limited Company, AuthorisedRepresentative.[Form 32-A] [Inserted by Notification No. F-A-5-7-06-1-V (24), dated 14-6-2007.][See Rule 45 (2-A)]Application for obtaining certificate Form 31 *or Form 32To,The [.....(designation)] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.],.....Sir,I..... (Name) for or on behalf of..... (Name and address of the *Central/State Government's Department/Public Sector Undertaking/Local Body/Statutory Public Limited Company) holding TIN (if any)..... under the Madhya Pradesh VAT Act, 2002, request that (number) books of certificate Form 31 */Form 32 containing 25/*50 certificates in duplicate/*loose.....certified be supplied to

me. Seal..... Place..... *Signature of the authorized person for or on behalf of the Central/State Government's department/Public Sector Undertaking/Local Body/Statutory Public Limited Company Dated..... Received..... Books containing certificate Nos. from..... to..... *Signature of the authorized person for or on behalf of the Central/State Government/Public Sector Undertaking/Local Body/Statutory Public Limited Company *Strike out whichever is not required. Acknowledgment of Form 32-A Received application for issuance of (number) Form 31 */Form 32 from 'PIN (if any) on dated at..... (time). Form 31 */Form 32 will be issued on dated..... at..... (time). Seal of office Signature of the receiving clerk *Strike out whichever is not required. [Form 33 [Substituted by Notification No. F-A-5-7-06-1-V (24), dated 14-6-2007.][See Rule 45 (5) (a)] Application for grant of a certificate under Section 27 of the Madhya Pradesh VAT Act, 2002 To, The [..... (designation)], (Circle) I, (Name) of (Name of the business, status therein) (Address) holding TIN..... under the Madhya Pradesh VAT Act, 2002 request for grant of certificate under Section 27 of the said Act, to be issued to the authorized officer purchasing goods on behalf of the Central */State Government..... (Name, designation and address) or to the person letting out a works contract..... (Name and address). Details are given below :- (1) Description of goods..... (2) Date on which/period within which to be supplied..... (3) Purchase order/Contract No. and date..... (4) Value of the purchase order/contract..... (5) Estimated value of likely sale or purchase taking place outside the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of import of goods into the territory of India (if any)..... (6) Estimated value of labour (if any)..... (7) Reasons for making deduction at zero rate */lower rate..... I hereby declare that the particulars given above are true to the best of my knowledge and belief. Place..... Signature of the applicant Date..... Name and status *Strike out whichever is not applicable. [Form 34 [Substituted by Notification No. F-A-5-7-06-1-V (24), dated 14-6-2007.][See Rule 45 (5) (b)] Certificate No..... Date..... To,..... hereby, direct you to pay the sum to..... (Name and address of the dealer/contractor), holding TIN..... (if any) under the Madhya Pradesh VAT Act, 2002 on account of the sale or supply/contract order No..... dated..... for..... Rs..... (in figures) Rs..... (in words) without deduction */after deduction at the rate of per cent towards tax payable.

2. This certificate shall remain in force until it is cancelled by me under intimation to you.

Seal Signature..... Deputy Commissioner of Commercial Tax..... Division Copy to Shri..... (Name and address of the dealer/contractor) TIN with reference to his application dated for

information. Seal Signature..... Deputy Commissioner of Commercial
 Tax..... Division *Strike out whichever is not applicable]. Form 35 [See Rule 45
 (5)] Statement showing the particulars of the amount of tax deducted at source and its payment
 under Section 26 of the Madhya Pradesh VAT Act, 2002 Name of the office and address being :-

- (a) Department of the Central or the State Government
- (b) Public Sector undertaking
- (c) Municipality/Municipal Corporation/Statutory Authority
- (d) Public Limited Company Period from to

Part A – Particulars relating to goods purchased from a registered dealer :-

S. No.	Name of the registered dealer from whom goods were purchased with his TIN	Description of goods purchased
(1)	(2)	(3)

No. and date of the bill issued by the dealer in column (3)	Amount of the consideration payable in accordance with the bill	Amount of tax under Section 9 of the M.P. VAT Act charged in the bill
(4)	(5)	(6)

Amount of tax deducted at source under Section 26(1) of the M.P. VAT Act	Date of payment of the tax shown in column (7) with Challan No. and date	Date of issue of the certificate in Form 31 to the selling registered dealer
(7)	(8)	(9)

Part B – Particulars relating to goods supplied by the contractor in the execution of a works contract :-

S. No.	Name of the contractor with his TIN	Nature of the contractor let out to the contractor involving supply of goods in its execution
(1)	(2)	(3)

Description of the goods supplied in the execution of the contract	No. and Date of the running bill given by the contractor during the period	Amount of the running bill
--	--	----------------------------

(4)

(5)

(6)

Amount of tax deducted at source at the rate of 2%	Date of payment of the tax shown in column No. and (7) with Challan No. and date	Date of issue a certificate in Form 32 to the contractor
(7)	(8)	(9)

Place.....Date.....Signed.....Name and designation of the authorized officer. Form 36 [See Rule 46] Notice under Section 28 (1) of the Madhya Pradesh VAT Act, 2002 To, (Name).....(Address).....Whereas the sum of Rs.....is due from..... (name and address of the dealer with TIN if any) on account of.....I, hereby require you under Section 28 (1) of the Madhya Pradesh VAT Act, 2002 to pay into the Government Treasury at on or before(date) and to produce the receipt in proof of the payment before me not later than the day of.....any amount due from you to, or held by you for or on account of the said.....upto the amount of arrears shown above, and also require you to pay money which may subsequently become due from you to him/*them or which you may subsequently held for or on account of him/*them upto the amount of arrears still remaining unpaid within.....days of the money becoming due or being held by you as aforesaid as such payment is required to meet the amount due from the above said dealer in respect of arrears of.....Please note that any payment made by you in compliance with this notice is in law deemed to have been made under the authority of the above named dealer and money receipt will constitute a good and sufficient discharge of your liability to the person to the extent of the amount specified in the receipt. Please also note that if you discharge any liability to the above named dealer after receipt of this notice, you will be personally liable to the State Government to the extent of the liability discharged or to the extent of the liability of the above named dealer for payment of tax and penalty, whichever is less. Please note further that if you fail to make payment in pursuance of this notice, proceedings will be initiated to recover the said amount from you as an arrear of land revenue. A copy of this notice is being sent to.....(dealer). Seal Signature.....Designation.....*Strike out whichever is not applicable. Form 37 [See Rule 47(1)] Notice for forfeiture of any amount under Section 35 (3) of the Madhya Pradesh VAT Act, 2002 To, Name of the person.....Address.....TIN, if any.....Whereas I have reason to believe, that during the period from.....to.....you have collected by way of tax a sum of Rs.....in contravention of the provisions of sub section (1) of Section 35 of the Madhya Pradesh VAT Act, 2002. Now, therefore, you are hereby directed to attend personally or through a person authorized by you in writing under Section 23 of the said Act at.....(place) at (time) on (date) and show cause why the sum of Rs.....or such other sum as may be finally determined as collected by you in contravention of the provisions of sub-section (1) of Section 35 of the said Act be forfeited under the provisions of sub-section (3) of that section. Seal Place..... Signature..... Date..... Designation.....

Form 38[See Rule 47 (3)]Application for refund of the unauthorized collected amount forfeited under Section 35 of the Madhya Pradesh VAT Act, 2002To,The [.....(designation)] [Substituted by Notification No. F-A-3-65-07-1-V (01), dated 3-1-2008.],.....Circle.I..... (Name of the person) (address) hereby make an application for refund of a sum of Rs unauthorized collected from me by.....(Name of the dealer).....(address) TIN and forfeited by you under sub-section (3) of Section 35 of the Madhya Pradesh VAT Act, 2002.The amount of Rs..... the refund of which is being claimed by me was collected from me by way of tax in respect of the goods.....(description of goods) purchased by me from the aforesaid seller and in support of my claim, I hereby enclose a copy of bill/cash memo No..... dated for Rs.....issued by the said dealer in respect of the purchase of the aforesaid goods.Place.....Date.....Applicant's Signature.....AcknowledgementReceived an application in Form 38 from Shrion date.....SealSignature of receiving personal(Employee id.....)

Form 39

[SeeRule 48 (1) (a)]

Refund payment order

Counter foil

(under Rs.....)

Book No.....

S. No.....

To,

The

Treasury/Sub-TreasuryOfficer.....

1. A refund of Rs.....(in words) Rs. has been sanctioned infavour of Shri/M/s. under Section 37 of the Madhya Pradesh VATAct, 2002 on accountof.....

2. No refund of the amount mentioned above has previously beengranted.

3. Entry of the order of refund has been duly made in therelevant record pertaining to the said dealer under my signature.

4. Please pay to Shri/M/s..... the sum ofRs..... (in figures) Rupees (in words) and debit to thehead

Place.....

Form 39

[SeeRule 48 (1) (a)]

Refund payment order

(For use in treasury only)

(Payable at Government Treasury/Sub-Treasury months from the date of issue)

(under Rs.....)

Book No.....

S. No.....

To,

The

Treasury/Sub-TreasuryOfficer.....

1. A refund of Rs.....(in words) Rs. has been sanctioned infavour of Shri/M/s. under Section 37 of the Madhya Pradesh VATAct, 2002 on accountof.....

2. No refund of the amount mentioned above has beengranted.

3. Entry of the order of refund has been duly made in therelevant record pertaining to the said dealer under my signature.

4. Please pay to Shri/M/s..... the sum ofRs..... (in figures) Rupees (in words) and debit to thehead

Place.....

Date.....

Signature

Designation

Date.....

& Signature

Designation

For use in treasury

Pay Rs. only.

Date.....

Treasury Officer/Sub-treasury Officer

Received payment.

Claimants Signature

Original Form 40 [See Rule 49(1)] Refund Adjustment Order Under rupees..... (in words) Book No..... Voucher No. To, The Treasury/Sub-Treasury Officer,

1. A Refund of Rs..... (in words.....) is sanctioned under Section 37 of the Madhya Pradesh VAT Act, 2002 in favour of Shri/M/s holding TIN. on account of.....

2. No refund of the amount mentioned above has previously been granted.

3. Entry of the order of the refund has been duly made in the relevant record pertaining to the said dealer under my signature.

4. The amount of refund is adjusted towards the amount of Rs..... due to the [dealer or M/s..... holding TIN] [Substituted by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.] on account of pertaining to the period from..... to.....

5. Please therefore, debit the said sum of Rs..... (in words.....) to the head..... and credit the said sum to the head.....

Seal

Signature

Date..... Designation

Copy forwarded to M/s. Signature Designation (For use in the treasury/sub-treasury) (To be returned by Treasury/Sub-Treasury Officer to the issuing officer of adjustment order) To, The Commercial Tax Officer/Assistant Commissioner of Commercial Tax..... In pursuance of your refund adjustment order No a..... dated..... the sum of Rs (in words) has been adjusted in the manner

indicated therein on.....Date.....SignatureTreasury/Sub-Treasury
OfficerDuplicateForm 40[See Rule 49(1)]Refund Adjustment OrderUnder rupees.....(in
words)Book No.....Voucher No.To,The Treasury/Sub-Treasury
Officer,.....

**1. A Refund of Rs.....(in words.....) is sanctioned under
Section 37 of the Madhya Pradesh VAT Act, 2002 in favour of Shri/M/s
..... holding TIN.on account
of.....**

2. No refund of the amount mentioned above has previously been granted.

**3. Entry of the order of the refund has been duly made in the relevant record
pertaining to the said dealer under my signature.**

**4. The amount of refund is adjusted towards the amount of Rs..... due
to the [dealer or M/s.....holding TIN]
[Substituted by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.] on
account ofpertaining to the period from.....to.....**

**5. Please therefore, debit the said sum of Rs.....(in
words.....) to the head.....and credit the said sum
to the head.....**

Seal Signature
Date..... Designation

Copy forwarded to M/s.SignatureDesignation(For
use in the treasury/sub-treasury)(To be returned by Treasury/Sub-Treasury Officer to the issuing
officer of adjustment order)To,The Commercial Tax Officer/Assistant Commissioner of Commercial
Tax.....In pursuance of your refund adjustment order No
a.....dated..... the sum of Rs (in words) has been adjusted in the manner
indicated therein on.....Date.....SignatureTreasury/Sub-Treasury
OfficerTriplicateForm 40[See Rule 49(1)]Refund Adjustment OrderUnder rupees.....(in
words)Book No.....Voucher No.To,The Treasury/Sub-Treasury
Officer,.....

**1. A Refund of Rs.....(in words.....) is sanctioned under
Section 37 of the Madhya Pradesh VAT Act, 2002 in favour of Shri/M/s
..... holding TIN.on account
of.....**

- 2. No refund of the amount mentioned above has previously been granted.**
- 3. Entry of the order of the refund has been duly made in the relevant record pertaining to the said dealer under my signature.**
- 4. The amount of refund is adjusted towards the amount of Rs..... due to the [dealer or M/s.....holding TIN] [Substituted by Notification No. F-A-5-7-2006-1-V (40), dated 14-6-2006.] on account ofpertaining to the period from.....to.....**
- 5. Please therefore, debit the said sum of Rs.....(in words.....) to the head.....and credit the said sum to the head.....**

Seal Signature
Date..... Designation

Copy forwarded to M/s.SignatureDesignation(For use in the treasury/sub-treasury)(To be returned by Treasury/Sub-Treasury Officer to the issuing officer of adjustment order)To,The Commercial Tax Officer/Assistant Commissioner of Commercial Tax.....In pursuance of your refund adjustment order No a.....dated..... the sum of Rs (in words) has been adjusted in the manner indicated therein on.....Date.....SignatureTreasury/Sub-Treasury Officer

Form 41	Form 41	Form 41
[SeeRule (53) (1)]	[SeeRule (53) (1)]	[SeeRule (53) (1)]
Interest Payment Order	Interest Payment Order	Interest Payment Order
(Interest on delayed refund)	(Interest on delayed refund)	(Interest on delayed refund)
	(To be sent to treasury) (Payable at	(To be given to claimant) (Payable at
(Counter foil)	GovernmentTreasury/Sub-Treasury	GovernmentTreasury/Sub-Treasury
	within 3 months from the date of issue)	within 3 months from the date of issue)
Under Rs.....(in words)	Under Rs.....(in words)	Under Rs.....(in words)
Book No.....	Book No.....	Book No.....
Voucher No.....	Voucher No.....	Voucher No.....
To,	To,	To,
The Treasury Officer/Sub-Treasury Officer	The Treasury Officer/Sub-Treasury Officer	The Treasury Officer/Sub-Treasury Officer
1. With reference to the assessment record ofM/s.....TIN.....	1. With reference to the assessment record ofM/s.....TIN.....	1. With reference to the assessment record ofM/s.....TIN.....

for the periodfrom.....to.....and amount of Rs.....was requiredto be refunded.	for the periodfrom.....to.....and amount of Rs.....was requiredto be refunded.	for the periodfrom.....to.....and amount of Rs.....was requiredto be refunded.
2. The payment of the said refund was delayed by a period of.....and the dealer is entitled to an interest ofRs..... under Section 37 (5) of MP VAT Act, 2002.	2. The payment of the said refund was delayed by a period of.....and the dealer is entitled to an interest ofRs..... under Section 37 (5) of MP VAT Act, 2002.	2. The payment of the said refund was delayed by a period of.....and the dealer is entitled to an interest ofRs..... under Section 37 (5) of MP VAT Act, 2002.
3. A sum of Rs.....is sanctioned as the interest on thedelayed refund.	3. A sum of Rs.....is sanctioned as the interest on thedelayed refund.	3. A sum of Rs.....is sanctioned as the interest on thedelayed refund.
4. No order for the payment of this interest has previouslybeen granted and that this order for payment of interest has beenentered in the original records under my signature.	4. No order for the payment of this interest has previouslybeen granted and that this order for payment of interest has beenentered in the original records under my signature.	4. No order for the payment of this interest has previouslybeen granted and that this order for payment of interest has beenentered in the original records under my signature.
5. Please pay to the sum of Rs (in words) and debitit to the head.....	5. Please pay to the sum of Rs (in words) and debitit to the head.....	5. Please pay to the sum of Rs (in words) and debitit to the head.....
Place..... Signature	Place..... Signature	Place..... Signature
Date..... Designation	Date..... Designation	Date..... Designation
	For use in Treasury	For use in Treasury
	Pay Rs.....only.	Pay Rs.....only.
	Date.....	Date.....
	Treasury Officer/Sub-Treasury Officer	Treasury Officer/Sub-Treasury Officer
	Received payment.Claimants Signature	Received payment.Claimants Signature

To,.....*Whereas your attendance is necessary to give
evidence/whereas the following documents.....(here describe the documents in
sufficient detail to permit their identification with reasonable certainty) are required with reference
to an inquiry under the Madhya Pradesh VAT Act, 2002.....(here enter in brief the
subject of the inquiry) now pending before me, you are hereby summoned to appear in person, to
produce, or cause to be produced, the said documents before me on the day
of.....of..... at.....(time).....(and
not to depart until permitted by me).*Given under my hand and seal this.....day of.....Seal
Place..... Signature
Dated..... Designation

These words should be omitted where the summons is for production of documents only. Form 42[See Rule 58 (1)]Memorandum of appeal against an order under the Madhya Pradesh VAT Act, 2002

To, { |

For Office Use

Appeal Case No.

| - | | The Appellate Authority, | - | | | - | | Name and address of the Appellant | | - | | TIN (if any) | | - | | Order against which Appeal is preferred | | - | | Case Number |

..... | - | | Period | | - | | Date of Order |

..... | - | | Name of Authority who passed the Order |

..... | - | | Under Section | | - | | Date of

Communication of Order to appellant | | } (1) The appellant above named is filing this appeal under Section 46 of the Madhya Pradesh VAT Act, 2002, being aggrieved of the order mentioned above on following issues :- [Note : Tick () the appropriate particulars (row), where relief is sought].

Particulars

As admitted by the appellant As determined

Gross Turnover

Taxable Turnover

Tax Payable on "Taxable

Turnover

Taxable Purchase Price

Tax Payable on "Taxable

Purchase Price

Input Tax Rebate

Interest

Penalty

Against the order cancelling the

Registration Certificate

Fixation of security

Others..... (Specify it)

Extra Demand arising out of Order

being appealed

Amount admitted by the appellant

Remaining amount

Amount required to be paid u/S 46 (5)

Amount paid Challan No. Date

(2) Notice of Demand and a certified copy of the order being appealed against are attached. (3) The appeal is made on the following grounds :- Grounds of Appeal (4) The appellant, therefore, prays for

the following relief :-..... (here give particulars of relief sought).

Date Signature of Appellant

Place (To be signed by the appellant or by an agent duly authorized in writing in this behalf by the appellant)

Declaration I, the appellant named above do hereby declare that what is stated in the memorandum of appeal is true to the best of my knowledge and belief.

Place Signature of Appellant

Date (To be signed by the appellant or by an agent duly authorized in writing in this behalf by the appellant)

this behalf by the appellant) Form 43 [See Rule 58(1)] Memorandum of Second Appeal under the Madhya Pradesh VAT Act, 2002

To, { |

For Office Use

Appeal Case No.

| - | | The Appellate Authority, | - | | | - | |

Name and address of the Appellant | - | | TIN (if any) | 2 3 | - | Appeal Order against which Second Appeal is preferred | | - | First Appeal Case Number |

..... | - | Period | | - | Date of Order of First Appeal |

..... | - | Name of Authority who passed the Order of First Appeal |

..... | - | Under Section | - | Date of Communication of Order of First Appeal to

appellant | | - | Balance amount remains to be paid after First Appeal

Order | | - | Amount required to be paid u/S 46 (S) |

..... | }

Amount paid Challan No. Date

(1) The appellant above named is filing this Second Appeal under Section 46 of the Madhya Pradesh VAT Act, 2002, being aggrieved of the order mentioned above on following grounds : [Note : Tick () the appropriate particulars (row), where relief is sought].

*Particulars As admitted by the appellant As determined

Gross Turnover

Taxable Turnover

Tax Payable on Taxable Turnover

Taxable Purchase Price

Tax Payable on Taxable Purchase Price

Input Tax Rebate

Interest

Penalty

Against the order cancelling the Registration

Certificate

Fixation of security

Others(Specify it)

*Particulars to be furnished only relating to the points raised in the First Appeal.(2)The relief given has not been quantified but the following relief has been given which has to be quantified by the Assessing Authority :-orThe Appellate Authority/ Commissioner has made the following enhancement:-..... (here give particulars of relief given or enhancement made)(3)A certified copy of the order of the First Appeal being appealed against is attached.(4)The appeal is made on the following grounds :-Grounds of Second Appeal(5)The appellant, therefore, prays for the following relief :-..... (here give particulars of relief sought)

Date Signature of Appellant

Place (To be signed by the appellant or by an agent duly authorized in writing in this behalf by the appellant)

DeclarationI, the appellant named above do hereby declare that what is stated in the memorandum of appeal is true to the best of my knowledge and belief.

Place Signature of Appellant

Date (To be signed by the appellant or by an agent duly authorized in writing in this behalf by the appellant)

Form 44[See Rule 62]Notice to a dealer under Section 46 or 47 of the Madhya Pradesh VAT Act, 2002 to pass an order which affects him prejudiciallyTo,NameAddressTIN (in any)Whereas it is proposed to pass an order to the effect mentioned below, you are hereby informed that if you wish to prefer any objection against such order, you should attend either personally or by agent duly authorized for the purpose at the office of the undersigned at (place) on(date).Gist of the order proposed to be passed

Seal

Date Signature

Name & Designation

Form 45[See Rule 65]Notice under sub-section (1) of Section 54 of the Madhya Pradesh VAT Act, 2002To,M/s.AddressTINWhereas it appears that in the order/ decision dated passed/ given by this office for the period from to in your case, there is the following mistake, namely:- (Give reasons for rectification proposed to be made) :-and whereas it is proposed to rectify the mistake as stated above which will have the effect of enhancing the tax/reducing the amount of refund/ input tax rebate.You are hereby given notice under clause (ii) of the proviso to sub-section (1) of Section 54 of the Madhya Pradesh VAT Act, 2002, that if you wish to prefer any objection against the proposed rectification, you should attend either personally or through a person authorized by you in writing in that behalf being a person specified in Section 23 of the said Act at the office of the undersigned at (place) at (time)

on (date)

Seal

Place Signature.....

Date Name & Designation

Form 46(See Rule 66)Notice under sub-section (3) of Section 55 of the Madhya Pradesh VAT Act, 2002To,NameAddressTIN (if any)You are hereby required under sub-section (3) of Section 55 of the Madhya Pradesh VAT Act, 2002 to produce before me the documents and accounts relating to your business and/or furnish me with the following information at (place) on (date) (time) for the period from to

Seal

Place Signature.....

Date Name & Designation

Form 47(See Rule 67)Requisition for the services of a Police OfficerTo,The Police Station Officer.....Whereas, I have reason to believe that the dealer M/s. (Name) of (Address) has stored/ kept at (Address of place) goods liable to tax without accounting for them in the books/ registers/ accounts maintained by him with a view to their surreptitious sale in order to evade payment of tax and it is proposed to enter and search the said premises at and thereafter, if necessary to seize the unaccounted goods, and whereas, I apprehend resistance to such entry, search and seizure, you are requested to render assistance for the said entry, search and seizure on (date) at (time).

Seal

Place Signature

Date Name & Designation

Copy Forwarded to Superintendent of Police for necessary action and issuance of instructions to the Station Officer of Police concerned.

Date Signature

Name & Designation

Form 48[See Rule 69 (1)]Notice under Section 55 (6) (b) of the Madhya Pradesh VAT Act, 2002To,NameAddressPIN (if any)Whereas I have reason to believe that you have stored/ kept goods liable to tax (Description of goods).....of the assumed value of Rs. in your place of business at without accounting for them in books and registers/ accounts maintained by you with a view to their surreptitious sale in order to evade payment of tax and have thereby rendered yourself liable to penalty under clause (c) of sub-section (6) of Section 55.Now, therefore, you are hereby called upon to show cause why a penalty equal to three and half times of the amount of tax of Rs.....calculated on the assumed sale price of the said goods should not be imposed on you under clause (c) of sub-section (6) of Section 55 of the Madhya Pradesh VAT Act, 2002 and directed to appear in person or by a person authorised by you in writing under sub-section (1) of Section 23 for being heard in this regard at (place)(time) on (date)SealPlaceDateSignatureName & DesignationForm 49[See Rule 70 (3)]DeclarationUnder Section 57 of the Madhya Pradesh VAT Act,

2002Book No. S.No. Date of issue

Name and
address of
the dealer to
whom issued

TIN under
Madhya
Pradesh VAT
Act, 2002

- | | | |
|---|---|---|
| 1 | Name and complete address
of the consignor | |
| 2 | Place from which the goods
dispatched | |
| 3 | Consignor's invoice No. and
date* | |
| 4 | Destination (including
complete address) | |
| 5 | Brief description of goods | ..... |
| 6 | Total quantity or total
weight | |
| 7 | Total value | ..... |
| 8 | (a) | Name and address of the
carrier(transport company
or owner of the vehicle
etc.) and vehiclenumber
..... |
| | (b) | Bilty/LR No. and date
..... |

I, declare that to the best of my knowledge and belief the above statements
are true and correct.PlaceDateSeal and Signature of the Consignor of the goods* If
more than one invoice, details he given over leaf.(To be completed in the office of the check post)

Date and time of arrival of the vehicle at the check post
..... { |

Seal

Date

Signature and
Designation

| - | Date and time of departure of the vehicle from the check post | - | Reasons for
abnormal detention of the vehicle at the checkpost || | }

Overleaf
details of
Form 49

Sr. No.	Consignor's invoice No. and	Destination (including Complete	Brief description of goods	Total quantity or total weight	Total value
---------	--------------------------------	------------------------------------	-------------------------------	-----------------------------------	----------------

	date	Address)			
(1)	(2)	(3)	(4)	(5)	(6)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

PlaceDateSeal and Signature of the Consignor of the goodsForm
50[See Rule 71]DeclarationUnder Section 57 of the Madhya Pradesh VAT Act, 2002 in respect of
goods belonging to a person

- 1 (a) Name and complete address of the
consignor
Registration
Certificate No.
under the State
(b) Sales Tax law ofthe
appropriate State (if
any)
Name and complete
2 address of the
consignee
Place from which
3 the goods
dispatched
Consignor's invoice
4 No. and date
Destination
5 (including complete
address)
Brief description of
6 goods
Total quantity or
7 total weight
Total value
8
9 (a)

Name and address of the carrier
(transport company or owner of the
vehicle etc.) and vehicle number

(b) Bilty/ LR No. and
date

I, declare that to the best of my knowledge and belief the above statements are
true and correct. Place Date Seal and Signature of the Consignor of the
goods (To be completed in the office of the check post)

Date and time of arrival of the vehicle at the check post

{|

.....

Seal

Date

Signature and
Designation

|-| Date and time of departure of the vehicle from the check post|-| Reasons for
abnormal detention of the vehicle at the checkpost||}|Form 51[See Rule 72
(3)]Statement showing the particulars of goods transported under Section 57 of the Madhya Pradesh
VAT Act, 2002 To, The (Designation of the Officer).....
(Address) With reference to your requisition No. dated I,
Proprietor/ Manager/ Partner/ Director of Transport Company/ Firm/ Concern known as
..... owning vehicle No. whose office is situated at (place)
hereby, furnish the following particulars the goods transported :-

- (i) Details of the vehicle with Registration No.
- (ii) Name and address of the driver of the vehicle
Full name and address with TIN (if any) under the
- (iii) Madhya Pradesh VAT Act, 2002, of the dealer on whose
behalf the goods are consigned.
Full name and address of the person actually consigning
- (iv) the goods if he is a person other than the dealer
mentioned in (iii) above.
Full name and address with TIN (if any) under the
- (v) Madhya Pradesh VAT Act, 2002, of the dealer on whose
behalf the goods are actually consigned.
- (vi) Full name and address of the person taking delivery of
the goods.
- (vii) Name and address of the person in charge of the goods.
- (viii) Place (with district) from which goods dispatched.
- (ix) Destination (with district)
- (x) Description of goods
- (xi) Quantity or weight
- (xii) Value of goods
- (xiii) Consignor's Invoice No. and date.

I hereby declare that what is Stated above is true to the best of my knowledge and belief.

Date

Place

.....

Signature with designation

Form 52[See Rule 74 (2)]Notice under sub-section (8) or (10) of Section 57 of the Madhya Pradesh VAT Act, 2002To,..... (Name of the Transporter).....

(Address)Whereas you are transporting goods notified under sub section (2) of Section 57 in respect of which,-*You have not filed documents and/or a declaration as required by sub-section (2) of the said section,OR*The goods are not supported by the documents and/ or declaration as required by sub-section (2) of the said section.OR*The documents and/ or declaration carried or filed by you, as required by sub-section (2) of said section in respect of the following goods has been found to be false/ incorrect in respect of their kind/ quantity/ value/ destination at the time of verification of the goods carried in the vehicle and the goods listed in the documents and/ or declaration.(here give the particulars of the goods and particulars of the discrepancy noticed)OR*In the documents and/or declaration carried or filed by you as required by sub-section (2) of said section the consignor/consignee of the goods is shown to be a dealer registered under the Madhya Pradesh VAT Act, 2002, while the records available with me do not show the existence of any such dealer.ORNow, therefore, you are called upon to show cause on why it should not be presumed that an attempt was being made to facilitate the evasion of tax, in respect of such goods and that why a penalty of Rs. (in words) should not be imposed upon you.

Seal

Signature

Date Check Post Officer/ Officer Empowered

under sub-section (5) of Section 57

*Strike out whichever is not applicable.Form 53[See Rule 74 (4)]Notice for disposal by way of sale of goods or the vehicle alongwith the goods under sub-section (12) of Section 57 of the Madhya Pradesh VAT Act, 2002To,..... (Name of the Transporter)..... (Address)Whereas, a penalty of Rs. (in figures) (in words) has been imposed upon you under sub-section (8) or (10) of Section 57 vide order dated served on you on andWhereas you have failed to deposit the said amount within the prescribed time.Now, therefore, you are called upon to show cause on why the following goods or the vehicle alongwith the goods should not be confiscated and disposed of by way of sale.(here give details of goods/vehicle)SignatureCheck Post Officer/ Officer Empowered under sub-section (5) of Section 57Form 54[See Rule 74 (6)]Order of disposal by way of sale of goods or the vehicle alongwith the goods under Rule 74 (6) of the Madhya Pradesh VAT Rules, 2006Order Passed onWhereas, a penalty of Rs. (in figures) (in words) has been imposed on (Name and address of the Transporter) under sub-section (8) or (10) of Section 57 of the Madhya Pradesh VAT Act, 2002 vide order dated, andWhereas the said transporter has failed to deposit the said amount within the time prescribed for it,Now, therefore, under the provisions of sub-section (12) of Section 57 of the said Act the following goods or the vehicle alongwith the goods are hereby ordered to be disposed of by way of sale.(here give details of goods/ vehicle)Signature Check Post Officer/ Officer Empowered under sub-section (5) of Section 57Copy forwarded to

.....(Name and address of the Transporter) for information. Signature
 Check Post Officer/ Officer Empowered under sub-section (5) of Section
 57[Form 54-A] [Inserted by Notification No. F-A-5-7-06-1-V (24), dated 14-6-2007.][See Rule 74
 (8)]Authorization under sub-section (14) of Section 57 of the Madhya Pradesh VAT Act, 2002To,The
 Check Post Officer,..... Check Post.I, (Name of transporter)
 (Name of transport company with full address) hereby authorize Shri.
 (Name of the consignor/ consignee), holding TIN (if any) who is/
 are the owner (s) of the goods seized by you to appear before, you in the proceedings under
 sub-section (8) or (10) of Section 57 of the Madhya Pradesh VAT Act, 2002.PlaceDate
Signature of the TransporterForm 55[See Rule 75 (2) (b)]Application for obtaining
 declaration Form 49To,The
(designation),.....Sir,*I/ We
 am/are carrying on business under the name and style of
 situated at (city/ town/ village) Tehsil District and holding TIN
 under the Madhya Pradesh VAT Act, 2002.

**1. I/We request that (number) books of declaration Form
 49 containing 25/*50 forms in triplicate/ *loose forms be supplied to
 *me/us, the fee for which**

*I/ We have paid vide Challan/ MPTC Receipt No. Date for Rs.

**2. *I/ We declare that *my/ our TIN mentioned above is in force and has not
 been canceled till this date.**

*Signature of the Proprietor/ Manager/ Secretary, of the Company/Partner of the
 firmReceived.....Books containing Form No from to.....Signature of the dealer or
 hisauthorized representative*Strike out whichever is not required.Acknowledgment of Form
 55Received application for issuance of (number) Form 49 along with challan/ MPTC
 Receipt No. Date for Rs. from M/s TIN on dated
 at (time).Form 88 will be issued on dated at
 (time).Seal of officeSignature of the Receiving ClerkForm 56[See Rule 75
 (3)]Register to be maintained by registered dealer who obtain declaration Form 49 from the
 Commercial Tax Officer

S. No.	Book No. and S.No. of Form 49	Name and full address of Consignor/ Consignee	Place from where goods dispatched	Destination
(1)	(2)	(3)	(4)	(5)

Description of goods	No. of Packages	Quantity/ Weight	Value of goods (in Rupees)	Invoice No. and date
----------------------	-----------------	------------------	----------------------------	----------------------

(6)	(7)	(8)	(9)	(10)
Name and full address of the carrier (transporter company or owner of the vehicle)	Truck No.	Bilty No. and date	Remarks	
(11)	(12)	(13)	(14)	

Form 57[See Rule 75 (4)]Indemnity BundKnow All Men By These PresentsI S/o. registered dealer under the Madhya Pradesh VAT Act, 2002 under the TIN (hereinafter called the Obligor) is/ are held and firmly bound unto Governor of Madhya Pradesh (hereinafter called the Government) in sum of (in figures) Rupees (in words) well and truly to be paid to the Government on demand and without demur for which payment to be well and truly made I bind myself and my heirs, executors, administrators, legal representatives and assigns/We bind ourselves, our successors and assigns and the person for the time being having control over our assets and affairs.Signed this day of 200Whereas sub-rule (4) of Rule 75 of the Madhya Pradesh VAT Rules, 2006 requires that in the event of a blank or a duly completed form of declaration is lost while it is in the custody of the dealer or in transit to the selling/ purchasing dealer, to furnish an indemnity bond to the authority from whom the said form was obtained.And whereas the obligor here is such dealer, and whereas the obligor has lost the declaration in *Form 49 bearing No. (hereinafter referred to as the "FORM") *which was blank/ duly completed, and was issued to him by (Name and designation of the authority) in respect of the goods mentioned below :-

S.No.	No. of Bill/ Invoice/ Challan	Date	Description of goods	Quantity	Amount
(1)	(2)	(3)	(4)	(5)	(6)

Now the condition of the above written bond of obligation is such that the obligor, shall, in the event of a loss suffered by the Government (in respect of which the decision of the Government or the authority appointed for the purpose shall be final and binding on the obligor) as a result of the misuse of the form, pay to the Government on demand and without demur the said sum of Rs. Rupees (in words) and shall otherwise indemnify and keep the Government harmless and indemnified against and from all liabilities incurred by the Government as a result of the misuse of such form. Then the above written bond or obligation shall be void and of no effect but otherwise shall remain in full force, effect and virtue. The obligor further undertakes to mortgage/ charge, the properties specified in the schedule hereunder written by execution of proper deed of mortgage/ charge for the payment of the said sum whenever called upon to do so by the assessing authority.

Schedule 2

(Give details of the properties mortgaged/ charged)And these presents also witnesseth that the liability of the obligor hereunder shall not be impaired or discharged by reasons of any forbearance, act or omission of the Government or for any time being granted or indulgence shown by the Government or by reason of any change in the constitution of the obligor in cases where the obligor

is not an individual. The Government agrees to bear the stamp duty if any, chargeable on these presents. In witness whereof the obligor *has set his hand/*has caused these presents executed by its authorized representatives, on the day, month and year above written. Signed by the above named obligor In the presence of -

1.

2. Obligor's Signature

Accepted for and on behalf of the Governor of Madhya Pradesh by name and designation of the officer duly authorized in pursuance of Article 299 (1) of the Constitution to accept the bond and on behalf of the Governor of Madhya Pradesh. In the presence of -

1.

2. (Name and Designation of the Officer)

Form 58[See Rule 75 (9)]Register of issue of blank declarations in Form 49

S.No.	Date	Name and TIN of the dealer	No. of forms issued	Book No./ S. No. from..... to	Signature of the dealer	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Form 59[See Rule 76 (2)]Transit Pass Vehicle*/ Truck No. carrying the consignments mentioned in the challan or the document, is permitted to cross Madhya Pradesh to (name of the state) border at check post by hours on or before Date Place Date Time Seal Signature of the Check Post Officer..... Check Post*Strike out whichever is not applicable. Form 60(See Rule 77)Declaration Under Section 61 (1) of the Madhya Pradesh VAT Act, 2002 in respect of the goods being imported into Madhya Pradesh by rail

1. (a)	Name and complete address of the consignor	.....
(b)	PIN (if any)	.....
2. (a)	Name and complete address of the consignee	.....
(b)	TIN of the Madhya Pradesh VAT Act, 2002.	.....
3.	Place from which the goods dispatched	.....
4.	Brief description of goods	.....
5.	Total quantity	.....
6.	Total weight	.....
7.	Total value	.....
8.	Consignor's invoice No. and date	.....
9.		.....

Railway receipt No. and
date

I, declare that to the best of my knowledge and belief the above statements are true and correct. Place Date Signature of the Consignee of the goods Seal (Endorsement by the office of the Commercial Tax Officer) Certified that the above named consignee is registered in this circle holding TIN under the Madhya Pradesh VAT Act, 2002 and the same is valid on this day of endorsement. One copy of the declaration has been handed over to the consignee. Place Date Seal of the office Signature and Designation Form 61 [See Rule 79(1)] Information under Section 62 (1) of the Madhya Pradesh VAT Act, 2002 To, The (designation), Circle I Proprietor/ *Manager/ *Director of proprietorship concern/ *firm/ *society/ *company known as whose office is situated at (address) hereby inform that I am carrying on the business of clearing, forwarding, booking agent/ *broker/ *transporting of goods under the aforesaid name within the jurisdiction of your circle. Place Date Signature *Strike out whichever is not applicable. Acknowledgment Received an intimation in Form 61 from Shri. of (Name of the business) place on (designation) Circle Form 62 [See Rule 78 (2)] Register of intimations received under Section 62 (1) of the Madhya Pradesh VAT Act, 2002 Circle

S. No.	Date of receipt of intimation	Name of the clearing/ forwarding/ booking agent/broker/ person transporting goods	Address	Remarks
(1)	(2)	(3)	(4)	(5)

Form 63 [See Rule 79(1)] Application for grant of Tax Clearance Certificate To, The (designation), Circle I request that a Tax Clearance Certificate be granted to me. I give below the necessary particulars :-

- (1) Full name of the applicant
- (2) Father's Name
- (3) Name of the business with address
- (4) TIN (if any)
- (5) Permanent address of the applicant
- (6) Present address of the applicant
- (7) Name, designation and address of the officer before whom certificate is to be presented
- (8) Value of contract and its duration
- (9) Amount of earnest money required to be deposited

I, declare that to the best of my knowledge and belief, the information furnished above is correct, complete and is truly stated. Place Date Signature Status Acknowledgment Received an application in Form 63 from Shri/ M/s. for grant of a Tax Clearance Certificate under Rule 79 of the Madhya Pradesh VAT Rules, 2006. Date Receiving Official Employee ID Form 64 [See Rule 79 (2) (a)] Tax Clearance Certificate Certified that Shri/M/s. whose principal place of business is situated at (Tehsil) District within the jurisdiction

of the (designation), circle is not in arrears of any dues on account of tax. interest and penalty under the Madhya Pradesh VAT Act, 2(X)2/*the repealed Act/*the Central Sales Tax Act, 1956/the Madhya Pradesh Sthaniya Kshetra Me Mai Ke Pravesh Par Kar Act, 1976.

Seal

Place Signature

Date (designation)

..... Circle

*Strike out whichever is not applicable. Form 65 (See Rule 81) Option under sub-section (4) of Section 21, sub-section (4) of Section 52, clause (ea) of sub-section (6) of Section 55 or sub-section (17) of Section 57 of the Madhya Pradesh VAT Act, 2002 To, The

..... I,
..... (Name of the Dealer/ Transporter) (Address) holding PIN (if any) under the Madhya Pradesh VAT Act, 2002 hereby give the option for payment of lump-sum under sub-section (4) of Section 21 or under sub-section (4) of Section 52 or clause (ea) of sub-section (6) of Section 55 or sub-section (17) of Section 57 of said Act, in respect of the penalty of Rs. (in figures) Rs. (in words) imposed in Case No. for the period from to vide order dated The lump-sum amount of Rs. (in figures) Rs. (in words) has been paid vide Challan No. dated

2. I undertake that, I shall not challenge the order imposing penalty in any forum.

Place Date Signature of the Dealer/ Transporter *Strike out whichever is not applicable. Form 65-A [See Rule 81-A] Option under clause (a) of Section 55-A of the Madhya Pradesh VAT Act, 2002 To, I,
..... (Name of the dealer) (Address) holding TIN (if any) under the Madhya Pradesh VAT Act, 2002, hereby give the option for payment of lump sum in respect of the amount of evasion of tax agreed to by me at the time of requisition or inspection under clause (a) of Section 55-A of said Act of Rs. (in figures) Rs. (in words) for the block period from to The lump-sum amount of Rs. (in figures) Rs. (in words) has been paid vide Challan No. dated which is enclosed.

2. I undertake that I shall not challenge the amount of evasion of tax agreed to by me in any forum.

Place Date Signature of the dealer *Strike out whichever is not required.] Form 66 [See Rule 82(1)] Statement of rate wise stock of goods for claiming input tax rebate under Section 73 of the Madhya Pradesh VAT Act, 2002 Part - A { | | - | Name of the Dealer | | - | Address | | - | TIN | } Part - B (For Traders)

S. No.	Details	2004-05		2005-06					
Tax free	Taxable	Tax paid	Total	Tax free	Taxable	Tax paid	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Opening Stock								
2.	Purchase during the year								
3.	Sales during the year								
4.	Closing stock								
5.	Purchase value of tax paid closing stock* purchased on or after 01-04-2005.								

Rate-wise classification of Closing Stock mentioned at S.No. 5

S.No.	Rate at which commercial tax was paid	Rate of tax under VAT Act	Purchase value on which tax was paid separately	*Purchase price (net of tax)
(1)	(2)	(3)	(4)	(5)

Purchase value on which tax was not paid separately	*75% of purchase price	Total rebatable purchase price (5 + 7)	Input tax rebate claimed
(6)	(7)	(8)	(9)

Part-C (For Manufacturers)

S. No.	Details	2004-05		2005-06					
Tax free	Taxable	Tax paid	Total	Tax free	Taxable	Tax paid	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Opening stock of goods in the same form as purchased								
2.	Opening stock of manufactured goods								
3.	Total (1+2)								
4.	Purchases during the year								
5.	Sales during the year								
6.	Closing stock (in the same form as purchased)								
7.	Closing stock of manufactured goods.								
8.	Total (6 + 7)								
9.	Purchase value of *tax paid closing stock purchased on or after 01-04(2005) (in the same form as								

- purchased)
 Purchase value of *tax paid goods
 10. contained in closing stock of taxable
 manufactured goods
 11. Total purchase value of rebatable
 closing stock (9+10)

Rate-wise classification of Closing Stock mentioned at S.No. 11

S. No.	Rate at which commercial tax was paid	Rate at tax under VAT Act	Purchase value on which tax was paid separately	*Purchase price (net of tax)
(1)	(2)	(3)	(4)	(5)

Purchase value on which tax was paid separately	*75% of purchase price	Total rebatable purchase price (5 + 7)	Input tax rebate claimed
(6)	(7)	(8)	(9)

Total input tax rebate claimed (Part 13 *or/ and C): (in figures)

..... (in words). * Information is to be furnished only in respect of goods specified in Schedule II (other than those specified in Part III) of the Madhya Pradesh VAT Act, 2002. * Information is to be furnished in respect of goods which are in the nature of tax paid goods as defined under Clause (x) of Section 2 of Madhya Pradesh Vanijyik Kar Adhiniyam, 1994. * In case of a dealer engaged in manufacturing as well as trading activity, information in Part 13 and C be given separately. * Purchase price to be calculated as per the provisions of clause (a) of sub-rule (6) of Rule 82 of the Madhya Pradesh VAT Rules, 2006. Part - D - List of Purchases {||-| S.No.| Name of goods| Rate at which commercial tax was paid| Rate of tax under VAT Act|-| (1)| (2)| (3)| (4)|-||||}

Purchase value on which tax shown separately	Purchase value on which tax not shown separately	Total purchase value
(5)	(6)	(7)

Amount of tax	Input tax rebate claimed	Input tax rebate allowed
Separately collected shown in purchase bills	On the basis of 75% of purchase value	
(8)	(9)	(10) (11)

Verification

1. (Name) being proprietor/ partner/ of the above business firm do hereby declare and verify that,

- (i) the information and particulars given above are true and correct to the best of my knowledge and belief; (ii) the input tax rebate claimed is supported by bills/ invoices/ cash memos issued by the

selling registered dealers;(iii)the input tax rebate claimed above will be subject to reversal on proportionate value of goods sold outside State or in course of export out of the territory of India or in the course of inter-State trade or commerce.PlaceDateSignature of the dealerSealAcknowledgment

Receipt Number

Date :

TIN : 2 3

Name of the dealer and address

(Affix seal)

Circle office

Signature of Receiving Official

(Employee ID :)

Name and Designation

*To be submitted in duplicate and acknowledgment be issued in the duplicate copy. Form 67[See Rule 82 (4)]Notice under Section 73 (7) of the Madhya Pradesh VAT Act,

2002To,(Name).....(Address).....TIN.....

I desire to satisfy myself that the input tax rebate claimed by you in Form 66 is correct.Now, therefore, you are hereby directed,-(i)to appear in person or by an agent;(ii)to produce evidence or have it produced in support of your claim about input tax rebate;(iii)to produce or cause to be produced accounts, registers, purchase bills, invoices or cash memoranda, or other documents pertaining to the purchases, at(place).....(Time).....on (date)

.....PlaceDateSealSignature
.....Designation