

The Rajasthan Tax on Entry of Goods Into Local Areas Rules, 1999

RAJASTHAN

India

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Rule

THE-RAJASTHAN-TAX-ON-ENTRY-OF-GOODS-INTO-LOCAL-AREAS-RULES-1999

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The Rajasthan Tax on Entry of Goods Into Local Areas Rules, 1999 Published vide Notification No. F.4(35)FD/Tax-Div./98-194, dated 26-3-1999, Published in Rajasthan Gazette, Extraordinary, Part 4-C. dated 26-3-1999. Page 243 (72)G.S.R. 91. - In exercise of the powers conferred by sub - section (1) of Section 43 of the Rajasthan Tax on Entry of Goods into Local Areas Bill, 1999 (Bill No. 8 of 1999) read with section 3 of the Rajasthan Provisional Collection of Taxes Act, 1958, the Government of Rajasthan hereby makes the following rules, namely Chapter - I Preliminary

1. Title and commencement.

(1) These rules may be called as Rajasthan Tax on Entry of Goods into Local Areas Rules, 1999. (2) They shall come into force on date of their publication in the official Gazette.

2. Definitions.

(1) In these rules, unless the context otherwise requires, - (a) "Act" means the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999; (b) "Assessing authority" shall mean the Assistant Commissioner, Commercial Taxes, Commercial Taxes officer and Assistant Commercial Taxes officer respectively appointed or posted by State Government in the Commercial Taxes Department and shall be the assessing authority under the Act in respect of the dealer falling in their jurisdiction. (c) "Appellate authority" shall mean a person not below the rank of Deputy Commissioner of Commercial Taxes appointed as such by the State Government; (d) "Deputy Commissioner" shall mean a person appointed by the State Government to be the Deputy

Commissioner of Commercial Taxes;(e)"Deputy Commissioner (Administration)" shall mean the Deputy Commissioner (Administration) of Commercial Taxes, appointed as such by the State Government and includes Deputy Commissioner (Administration), Antievasion;(f)"Fees" means any fee leviable under the provisions of the Act;(g)"Form" means a Form appended to these rules;(h)"Government Treasury" shall mean a Government Treasury in the State of Rajasthan and includes a sub-treasury;(i)"Month" shall mean Gregorian calendar month;(j)"Registering Authority" shall mean the officer of Commercial Taxes Department not below the rank of Assistant Commercial Taxes officer;(k)"Section" shall mean section of the Act;(l)"State Government" shall mean the Government of Rajasthan.(2)Words and expressions defined in the Act and not defined in these rules shall have the meaning respectively assigned to them under the Act.(3)The references in these rules to Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 and its various provisions, shall till such time the Rajasthan Tax on Entry of Goods into Local Areas Bill, 1999 (Bill No. 8 of 1999) is enacted as an Act be construed as references to the provisions of the aforesaid Bill.Chapter - II
Registration

3. [Application for Registration. [Substituted by Notification No. S.O. 53, dated 14.7.2014 (w.e.f. 26.3.1999).]

(1)An Application for registration under Section 11 shall be submitted in Form VAT-01 appended to the Rajasthan Value Added Tax Rules, 2006, in the manner provided therein, to the authority competent to grant registration.(2)The authority competent to grant registration, after satisfying himself that the application for registration is complete in all respects, shall issue the certificate for registration in Form ETLA-2 in the manner as provided under the Rajasthan Value Added Tax Rules, 2006.(3)The provisions relating to verification of facts mentioned in the application for registration, amendment, cancellation, issue of duplicate certificate of registration, as prescribed under the Rajasthan Value Added Tax Rules, 2006 shall apply mutatis mutandis.]

4. Authority competent to grant registration.

- [(1) The Assistant Commissioner, Commercial Taxes Officers, as the case may be having territorial jurisdiction over principal place of business, or any other officer not below the rank of Assistant Commercial Taxes officer, authorised specially or generally by the Commissioner, shall be the authority competent to grant registration to any dealer.] [Substituted by Notification No. G.S.R. 53, dated 4.2.2015 (w.e.f. 26.3.1999).] Provided that the State Government may authorise an Assistant Commercial Taxes officer to be the registering authority in respect of the dealers falling under their jurisdiction under the Act.(2)In the case of dealers having more than one place of business, the registering authority having jurisdiction over the principal place of business shall be the Registering Authority.

5. [[Deleted by Notification No. S.O. 53, dated 14.7.2014 (w.e.f. 26.3.1999).]

***]

5. Amendment of Registration Certificate.- (1) Where the dealer desires the Registration Certificate granted to him under these rules to be amended, he shall submit an application on plain paper for this purpose to the Registering Authority mentioning therein the specific matters in respect of which, he desires such amendment and the reasons therefor, together with the Registration Certificate and copies granted to him and such authority may, if satisfied with the reasons given, make such amendment as he thinks necessary, in the Registration Certificate and the copies thereof, if any, granted to him.(2) The provisions of sub-rule (7) of rule 3 shall apply in relation to such amended certificate and copies thereof as they apply in relation to the original certificate and copies thereof.

6. [[Deleted by Notification No. S.O. 53, dated 14.7.2014 (w.e.f. 26.3.1999).]

***]

6. Issue of duplicate Registration Certificate.- Where the Registration Certificate granted under these rules is lost, destroyed, defaced or mutilated, a duplicate copy of the REgistration Certificate may be granted by the Registering Authority, if he is satisfied of such loss, destruction, defacement or mutilation on payment of a fee of rupees fifty.

7. Security to be furnished by certain dealers.

(1)The security to be furnished under Section 13, may be furnished by the dealer in any of the following manner, namely -(a)by cash; or(b)by depositing with the officer concern National Saving Certificates issued by the Government of India of a face value not less than the amount of security required to be furnished, duly endorsed in favour of the Commissioner or assessing authority concerned; or(c)by furnishing to the assessing authority concerned a guarantee from a scheduled Bank having its Head office or a Branch office in the State agreeing to pay to the State Government or any of its officer on demand the amount of security fixed by the assessing authority concerned; or(d)by executing a bond in favour of the State Government in Form-ETLA-16,(2)The Security furnished may, in the event of default in payment of tax, to the extent of tax due, be forfeited and charged towards such tax. The assessing authority shall in such case where such adjustment has been made, demand fresh security of additional security to makeup the amount adjusted towards the tax:Provided that no action under this sub-rule shall be taken unless the dealer affected has been given a reasonable opportunity of showing cause against such action.(3)[where a dealer opts for exemption fee as may be notified by the State Government and complies with the conditions mentioned therein then he shall not be required to furnish security under this rule.] [Added vide Notification dated 15-3-2000]Chapter - III Payment of Tax, Filing of Return and Assessments

8. [Mode of payment of tax, demand or other sum. [Substituted by Rajasthan Notification No. S.O. 241, dated 6.3.2013 (w.e.f 26.3.1999).]

- Unless otherwise notified by the State Government, payment of tax, demand or other sum shall be made by a dealer through Electronic Government Receipt Accounting System, hereinafter referred to as 'e-GRAS', in the manner as provided therein.(2)The class of dealers as may be notified by the State Government shall make payment of tax, demand or other sum electronically through the

e-GRAS in the manner as provided therein.(3)The date of payment of tax, demand or other sum shall be deemed to be the date of deposit as shown in the e-GRAS.]

9. [Returns. [Substituted by Rajasthan Notification No. S.O. 190, dated 26.3.2012 (w.e.f. 26.3.1999).]

(1)Every dealer shall submit return quarterly in Form ETLA - 3 and annual return in ETLA - 5.(2)Every dealer shall submit return electronically through the Official website of the Department, unless otherwise notified by the State Government. The return shall be digitally signed by the dealer and in case it is not digitally signed, the dealer shall furnish, the acknowledgement generated through the Official website of the Department and shall be verified by himself by affixing his signature on it, within fifteen days of the last date for filing of such return(s), failure to do so shall be deemed to be a case of non-filing of return(s).(3)Where the amount of tax or interest, if any, is not paid electronically, the dealer shall furnish the copy of [e-challan] as a proof of deposit, to the Assessing Authority within fifteen days of the last date of filing of such return (s).(4)Return in Form ETLA-3 shall be submitted by all dealers within forty five days of the end of quarter.Explanation. - 'Quarter' means the period of three months ending on 30th June, 30th September, 31st December and 31st March.(5)Annual return in Form ETLA-5 shall be submitted by all dealers within ten months from the end of the relevant year, and shall accompany, -(a)a statement specifying the value of the goods purchased or received from outside the local area;(b)a statement specifying the value of the goods purchased or received from within the local area;(c)a statement specifying the value of the goods purchased or received from outside the local area but returned to the supplier;(d)a statement specifying the value of the goods purchased or received from out side the local area, but sent out of the local area otherwise than by way of sale;(e)a statement specifying correct and complete particulars of purchase or receipt of goods which are claimed as not liable to tax; and(f)a proof regarding the payment of tax under the Act.(6)Where a dealer has more than one place of business in the State, he shall include in the return, the turnover of principal place of business as well as the turnover of all other places of business.(7)Where a dealer discovers any omission or error in Form ETLA-3 or ETLA-5 submitted by him, he may submit revise return at any time prior to the due date of filing of annual return or on receipt of the notice under sub-section (3) of Section 12, whichever earlier.(8)Notwithstanding anything contained in sub-rules (1) to (6) above, the return(s) for the period prior to 01.04.2012 may be submitted in such manner and in such Form which was in force for that period.]

10. [Granting opportunity of hearing and recording of reasons. [Substituted by Rajasthan Notification No. S.O. 190, dated 26.3.2012 (w.e.f. 26.3.1999).]

- Where an assessing authority enhances the admitted tax liability of a dealer, or imposes a penalty on him or on any other person under the provisions of the Act or the rules, or passes any order detrimental to their interest, the said authority or officer shall record the reasons thereof, and no such order shall be passed unless the dealer or the person has been given a reasonable opportunity of being heard.]

11. [Form of notices. [Substituted by Rajasthan Notification No. S.O. 190, dated 26.3.2012 (w.e.f. 26.3.1999).]

- For affording opportunity of being heard under Rule 10 or for initiating any action under any provisions of the Act or the rules, or for the production of a document or for furnishing any information or for the appearance of any person, notice shall be issued in Form ETLA-4.]

11A. [Notice for payment of demand. [Inserted by Rajasthan Notification No. S.O. 190, dated 26.3.2012 (w.e.f. 26.3.1999).]

- As soon as an assessment is completed or any other order is passed, creating any demand under the Act or the rules, the assessing authority shall serve a demand notice on the dealer or the person in Form ETLA-6 along with a certified copy of such order, requiring him to pay the demand within thirty days of such service. However, where the assessing authority is of the opinion that for the purpose of protecting the interest of State revenue it is necessary so to do, he may after recording reasons in writing, reduce the period of thirty days, as he may deem proper in the facts and circumstances of the case.

11B. Refund.

- Where the assessing authority after having verified the facts of deposit of such amount, is satisfied that the payment made by a dealer or a person is in excess of any tax, penalty, interest or other sum due, as a result of an assessment made or in pursuance of order passed by any Competent Authority or Court, such assessing authority, either suo moto or on an application made in this behalf, as the case may be, shall pass an order of refund within fifteen days of such assessment or receipts of such order or receipt of completed application in Form ETLA-23: Provided that the excess tax refundable to the dealer may be adjusted towards any other amount payable by him under the Act, and for this purpose a refund adjustment order in Form ETLA-24 shall be issued.]

12. Exemptions and deduction.

(1) In determining the purchase price liable to tax, the amount relating to the purchases made within the local area from a registered dealer doing business in the same local area shall be deducted. (2) All amounts received from the seller in respect of the goods returned to them by the dealer shall be deducted from the purchase price liable to tax provided that the goods were returned within a period of six months from the date of delivery of the goods. (3) In determining the value of goods liable to tax, the value of goods purchased or received from outside the local area but Subsequently sent out of the local area otherwise than by way of sale shall be deducted, provided that the goods are sent out of the local area within a period of six months from the date of entry of such goods into the local area and entries are made in the stock register in the manner specified in sub-rule (5) of rule 14.

13. Instalments for payment of finally assessed tax.

- (1) A dealer in respect of payment of finally assessed tax in instalments, shall apply to the authority on plain paper specified under sub-rule (2); (2) The authorities for the purpose of sub-rule (1) shall be, - (a) the Assistant Commercial Taxes officer, in case total demand does not exceed Rs. 25,000/- and (b) the Assistant Commissioner, Commercial Taxes, or the Commercial Taxes officer, as the case may be in case the total demand does not exceed Rs. 1,00,000/- (c) where the amount of the total demand exceeds the limits as specified in clause (a) and (b) or the period of 12 months is found insufficient in view of the circumstances of the case, prior permission in writing shall be required by the officers referred above: (ii) from the Assistant Commissioner, Commercial Taxes, or the Commercial Taxes officer, having jurisdiction, if the amount of such demand exceeds Rs. 25,000/- but does not exceed Rs. 1.00 lac and instalments does not exceed 12 months. (iii) from the Deputy Commissioner (Administration) having jurisdiction, if the amount of such demand does not exceed Rs. 5.00 lac and the proposed period of instalments does not exceed 25 months and (iv) from the Commissioner, Commercial Taxes, if the amount of such demand exceeds Rs. 5.00 lacs and the proposed period of instalments does not exceed 36 months. Explanation. - Instalments under this rule shall not be granted beyond a period of 36 months. (3) Where payment of any demand is postponed beyond a period of one month, the dealer shall be required to furnish a security bond in form-ETLA-16. Chapter - IV Accounts

14. Nature of accounts to be maintained by dealers.

(1) Every registered dealer and every person liable to get himself registered under the Act shall keep and maintain a true and correct account of his daily transaction of sales and purchases of goods. (2) Every such dealer or person shall keep the current books of accounts at the place or places of business entered in the Registration Certificate. Every purchase shall be brought to account then and there as soon as the purchase is effected. (3) Every wholesale dealer or manufacturer shall maintain day to day stock accounts in respect of each of the goods and each variety of the same goods dealt with by him. The stock account shall contain particulars of purchases or stock receipts, sales or stock transfers and balance of stock. (4) Every dealer shall maintain Subsidiary accounts of stock for each branch, depot or godown. Every branch shall also maintain the stock accounts in respect of its own transactions in the form adopted for this purpose by its principal place of business. (5) Every dealer while delivering goods to another dealer in pursuance of sale or while consigning the goods to his branch or depot or vice versa, where the aggregate amount of the goods so sold or consigned is one thousand rupees or more, shall issue a delivery note in triplicate in Form-ETLA-12. The delivery notes shall be maintained in the Forms shall be serially machine numbered and one series of numbers shall be adopted for each assessment year. (6) Any officer of Commercial Taxes Department not below the rank of Assistant Commercial Taxes officer, requiring any dealer to produce before him the accounts and other documents or to furnish any information relating to his business under sub-section (1) of Section 30 shall serve upon the dealer a notice in Form ETLA - 13. The dealer on whom the notice is served produce the accounts and other documents and shall furnish information relating to his business on the date and time specified in the notice. Chapter - V Appeals and Revisions

15. Appeal to the appellate authority.

(1)An appeal under Section 23 shall be preferred to the appellate authority in Form-ETLA-14 and shall -(a)specify all the particulars given in the prescribed Form,(b)be signed by the appellant or by his authorised representative,(c)be verified in the manner given in the prescribed Form,(d)be accompanied by a certified copy of the order appealed against, and(e)be affixed with court fees stamps of Rs. 50/- .(2)The appeal may be sent to the appellate authority by registered post or may be presented in his office by his authorised agent or a local practitioner or a chartered accountant duly authorised by the appellant in writing.

16. Appeal to the Rajasthan Tax Board.

(1)Every appeal under Section 24 to the Rajasthan Tax Board shall be in Form-ETLA-15 and shall be verified in the manner specified;(2)It shall be in quadruplicate and accompanied by four copies of the order appealed against one of which shall be the certified copy, and also four copies of the order of the assessing authority in respect of which order appealed against was passed;(3)In the case of an appeal preferred by any person other than an officer empowered by the State Government under sub-section (1) of Section 24, it shall also be affixed with court fees stamps of Rs. 100/-. (4)Every Memorandum of cross objections under Section 14 shall be in Form-ETLA-17 and shall be verified in the manner specified therein.

17. Appeal to High Court.

- Every appeal under Section 27 to the High Court shall be in Form-ETLA-18 and shall be verified in the manner specified therein. It shall be accompanied by the original order or a certified copy of the order of the Rajasthan Tax Board appealed against.

18. Giving effect to an appellate or a revisional order.

- If an order passed in appeal or revision has the effect of varying the order of an assessing authority or any other officer shall take action suo-moto to give effect to such order and shall refund the excess or realise the deficit as the case may be.

19. General mode of recovery. - Without prejudice to other provisions of the Act, where any tax or sum payable by dealer or a person under this Act is not paid in accordance with the provisions of this Act or the rules made or notifications issued there under it shall be recoverable as an arrears of land revenue and the assessing authority or any other officer having jurisdiction for the time being over such dealer or person shall be empowered to recover such tax or other sum by attachment and sale of the movable or immovable property of such dealer or person and all provisions of Rajasthan Land Revenue Act, 1956 (Rajasthan Act No. 15 of 1956) read with the Rajasthan

Land Revenue (payment, credits, refund and recovery) rules 1958 shall mutatis mutandis apply.

20. Stay of Demand.

- Where a dealer or person has preferred an appeal to the appellate authority, such appellate authority after affording an opportunity of being heard to the appellant and the assessing authority may stay the recovery of the disputed amount of tax or demand on furnishing of security as provided in rule 7. Chapter - VII Miscellaneous

21. Information regarding entering into partnership or dissolution of partnership.

(1) If a dealer enters into partnership in regard to his business, he shall report the fact to the assessing authority concerned within fifteen days of his entering into such partnership. The dealer and the partners shall be jointly and severally be responsible for the payment of tax leviable under the Act. (2) If a partnership is dissolved, every person who was a partner shall send an intimation of the dissolution to the assessing authority concerned within fifteen days of such dissolution.

22. Information regarding discontinuance of business or change of place of business.

- If, at any time, a dealer, - (i) discontinues or sells or otherwise disposes of the whole or any part of any business carried on by him; or (ii) change his place of business or any of his place of business; or (iii) opens a new place of business; or (iv) changes the name of any business carried on by him, the dealer or if he is dead, his legal representative; shall intimate the fact to the assessing authority concerned within thirty days hereafter.

23. Liability to tax on a legal representative.

(1) Where any dealer doing business in respect of which tax is payable under this Act is dead, the Executor, Administrator, successor in title or other legal representative of the deceased shall, in respect of such business be liable to submit the return due under these rules, and the assessment under Sections 12, 14 and 15 and to pay out of the estate of the deceased dealer the tax and/or any penalty assessed or levied, as the case may be, as payable by the deceased dealer. (2) The provisions relating to appeals and revisions shall be applicable to assessments made under sub-rule (1) as if the Executor, Administrator, successor in title or other legal representative were himself the dealer.

24. Liability for payment of tax and penalty in respect of firm, etc., discontinued or dissolved.

(1) When any business carried on by a firm, a Hindu Undivided Family or an Association has been discontinued or dissolved, every person who was at the time of such discontinuance or dissolution a partner of such firm or member of such Hindu Undivided Family or Association, shall be jointly and severally liable to assessment under Sections 12, 14 and 15 and payment of the tax assessed and/or penalty levied. (2) Where any Hindu Undivided Family, firm or other association of persons is partitioned, dissolved or discontinued, notice, summons or orders issued under the Act or these rules may be served on any member of the Hindu Undivided Family or any person who was a partner, not being a minor, of the firm or member of Association, as the case may be, immediately before such partition, dissolution or discontinuance.

25. Liability to tax of guardian, trustees, agents, etc.

- Where any business is carried on by any guardian, trustee or agent of a minor or other incapacitated person on behalf and for the benefit of such minor or other incapacitated person, such guardian, trustee or agent shall in respect of the business be liable to submit the returns due under these rules and to assessment under Sections 12, 14 and 15. The tax and/or any penalty leviable shall be levied upon and be recoverable from any such minor or other incapacitated person, if he were of full age, of sound mind and if he were conducting the business himself, and all the provisions of the Act and these rules shall apply accordingly.

26. Liability to tax of managers, receivers, etc.

- If the estate or any portion thereof of a dealer having business in respect of which tax is payable under this Act, is under the control of the Court of Wards, the Administrator General, the official Trustee or any Receiver or Manager including any person whatever his designation who in fact manages the business on behalf of the dealer appointed by or any order of a Court, such Court of Wards, Administrator General, official Trustee, Receiver, Manager or any other person, shall in respect of the turn-over of such business be liable to submit the returns due under these rules and to assessment under Sections 12, 14 and 15. The tax and/or any penalty leviable shall be levied upon and be recoverable from such Court of Wards, Administrator General, official Trustee, Receiver or manager or any person in like manager and to the same extent as it would be leviable upon and recoverable from the dealer if he were conducting the business himself and all the provisions of the Act and these rules shall apply accordingly.

27. Composition offences.

- Deputy Commissioner (Administration), Deputy Commissioner (Administration) Anti-evasion shall be prescribed authority under section 32 for composition of offences.

28. Returns and other particulars to be furnished by the forwarding agency and others.

- Every clearing and forwarding house or agency, transporting agency, shipping agency in the State shall submit to the entry tax authority of the area a statement in Form-ETLA-19 every month. The statement shall be submitted within fifteen days from the close of the month to which it relates.

29. Submission of certain records by owners, etc. of vehicles.

- The owner of other person-in-charge of the goods vehicle shall, in respect of the goods transported by him in such vehicle, submit to the entry tax officer having jurisdiction over the local area in which the goods are delivered, a statement in Form-ETLA-20, Every month within 15 days after the close of the month to which it relates.

30. Particulars to be furnished by Bank.

- Every Bank including and branch of a Bank in the State shall, if so required by an officer not below the rank of an Assistant Commercial Taxes officer, furnish any such particular as he may require in respect of the transactions of any dealer with such Bank.

31. Service of Notices, etc.

- The service of any notice, summons or order under the Act or these rules may be effected in any of the following ways, namely:-(a)by giving or tendering it to such dealer or his manager or agent; or(b)if such dealer or his manager or agent is not found, by leaving it at his last known place of business or residence, by giving or tendering it to some adult member of his family; or(c)if the address of such dealer is known to the assessing authority by sending it to him by registered post;(d)if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence.

32. [[Deleted by Rajasthan Notification No. S.O. 190, dated 26.3.2012 (w.e.f. 26.3.1999).]

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32. General Mode of payment of money into Treasury or Bank.- (1) (i) The tax or any other amount payable under the Act or these rules shall be paid by the dealer into concerned treasury or the bank authorised to receive money on behalf of the State Government by means of a challan in Form-ETLA-21 or through a demand draft in favour of the assessing authority, concerned drawn on any branch situated in Rajasthan of the State Bank of India or any of its associate Bank or any other branch authorised by the State Government,(ii) Notwithstanding anything contained in sub - rule 1 (i) the assessing authority may in the interest of state revenue permit a dealer or a, person to deposit an amount of tax, demand or other sum in its office and receipt in form ST-26 shall be issued by him to such dealer or person,(iii) Notwithstanding anything contained in sub rule (1) (i) and (ii), where any amount of tax, demand or other sum is payable to the incharge of a check post or flying squad or to any other officer such amount may be accepted by such incharge or office or

person and a receipt in form of ST-26 shall be issued to the depositor.(2) Every payment made under the Act or under these rules into a Government Treasury or the authorities Bank shall be accompanied by a Challan in Form ETLA-21.

33. Fee for grant of copies.

- The fee payable for the grant of certified copies of any document under the Act or these rules shall be as follows:-(xxxiii)for 100 words or less Rs. 2/ -(xxxiv)for every additional 100 words or fraction thereofRs. 1/ -

34. Appearance before any authority in proceedings.

- Any than the High Court in connection with any proceedings under the Act may be represented before such authority,-(a)by his relative or a person regularly employed by him if such relative or person is duly authorised by him in writing in this behalf, or(b)by a legal practitioner, or(c)by a chartered accountant, or(d)by a person enrolled as a Sales Tax Practitioner by the Commissioner of Commercial Taxes under Rule 64 of the Rajasthan Sales Tax Rules, 1995 and duly authorised by the person whom he represents.[***] [Deleted 'Form ETLA - 1' by Notification No. S.O. 53, dated 14.7.2014 (w.e.f. 26.3.1999).]

Form ETLA - 1[SeeRule 3(2)]Application for the grant of a Rajasthan Certificate as dealer under the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999To{|

The RegisteringAuthority,.....

{|

Space for Attested Photo

|}I, son of carrying on business whose particulars are given below, hereby apply for registration under Rule 4 of the Rajasthan Tax on Entry of Goods into Local Areas Rules, 1999.

1. Name and full postal address of the applicant (if there is a trade name, the trade name shall be also be given).

2. Name and address of the Manager of the business, if a Manager has been so appointed.

3. Name and address and status of the person who signs this application (as regards status, state whether proprietor, manager, director, partner, Karta of HUF, Secretary).

4. Name and full postal address of the principal place of business with particulars of building name and number, ward name and number, road name, street name etc.

5. Name and full postal address of all the other places of business in the municipal area or elsewhere in the State with particulars of building name and number, ward name and number, road name, street name, etc. for each place of business (if the space in this column is found to be insufficient additional sheet may be used and duly signed).

6. Complete list of godowns where in the scheduled goods are stored and address of every such godown.

7. Date of commencement of business.

8. The language in which the accounts are kept and maintained.

9. Whether the applicant is a proprietor, firm, company, society, club, association of persons, Hindu undivided family, or trust, etc. (here give full description).

10. Name (s) and address (s) of the proprietors, partners, members, all persons having any interest in the business (additional sheets with the following columns shall be used, if necessary).

S. No.	Name in full of each person	Name of father of each person	Age of each person	Permanent person each of person	Postal address
1	2	3	4	5	
	Present Postal address of each person	Extent of interest of each person in the business	Signature of each person		Name, address and signature of witness attestingsignature
6		7	8		9

11. Whether business is wholly wholesale, or mainly wholesale and partly retail, whether manufacturer etc., (enter the general nature of business conducted by the dealer).

12. The total value of goods purchased/stock receipt of goods in the year preceding the to which the application is submitted.

13. Actual value of goods purchased stock receipt of goods in the year up to the date of submission of the application.

14. Amount of registration fee paid with particulars of Receipt challan no.....and date.....

15. Amount of fee paid for copies of certificate for the other places of business with particulars of receipt No..... challan No. and date.

Declaration I.....hereby declare that to the best of my knowledge and belief the information contained in this application given above are true and correct.

Place Name, address and signature of the person signing with status and relationship to the dealer : (here state whether proprietor, manager, director, partners, karta of HUF, secretary etc.)
(for official use by the Registering Authority)

1. Date of receipt of application.

2. Nature of order passed by the Registering Authority in the application.

3. Date of issue of registration certificate.

Signature of the registering authority with date | } Form ETLA - 2 [See Rule 3(4)] Certificate of Registration Registration No..... This is to certify that ** (enter the name and style under which the business is carried on.) Whose principal place of business is situated at has been granted a registration under Section 11 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999, subject to the provisions of the said Act and the Rules framed thereunder and also to the following conditions:-(1) This certificate should be exhibited at a conspicuous place within the premises of the business. (2) A correct account should be kept of the daily transactions at the place of business. (3) The registered dealer shall afford all facilities for the checking of his stock and shall, at all reasonable times, produce for inspection accounts or other documents and shall furnish fully and correctly and information in his possessions as may be required for the purpose of these Rules by any officer empowered in this behalf. (4) The prescribed statement (s) and returns should be sent to the prescribed authority within the prescribe time. (5) This registration certificate should not be transferred or sold. (6) All corrections in this certificate should be made and attested by the registering authority. (7) The registered dealer shall be responsible for all the acts of his manager, agent or servant. The registered dealer has additional places of business as noted below:-(a)(b)(c)(d) Place : Date : Signature of the Registering Authority [Form ETLA - 3] [Substituted by Rajasthan Notification No. S.O. 190, dated 26.3.2012 (w.e.f. 26.3.1999).] [See Rule 9] Quarterly Return Return period from _____ to _____

1 General Information

1.1 Registration Certificate No.

1.2 Name and full address with e-mail of the dealer

1.3 Phone / mobile / Fax number

1.4 PAN

1.5 Status of the dealer

2 Particulars

2.1 Value of goods taxable under the Act

Name of goods	Value	Tax
(a).....		
(b).....		
(c).....		
(d).....		

Total

2.2 Tax payable for the Quarter

.....

(a) Month..... Amount of tax.....

(b) Month..... Amount of tax.....

(c) Month..... Amount of tax.....

Total Tax Rs.....

2.3 Detail of payment

S. No.	Amount of tax	Due date of deposition	Date of deposition	Per of del if a
--------	---------------	------------------------	--------------------	-----------------

3. Any other information which dealer wants

tomention:.....

4. Enclosures:

1. ETLA-21 Part IV ofchallans (In case e-payment h
made)2.....

DeclarationI/We verify that the above information and its enclosures are true and correct to the best of my /our knowledge and belief.Place:Date:(Signature).....NameStatusAcknowledgement

ID No. Date

1. Registration No.
2. Full name of dealer
3. Taxable purchase
4. Total tax payable under the RETLA Act
5. Interest payable
6. Total amount payable
7. Amount deposited
8. Balance / excess paid, if any

[Form ETLA - 4] [Substituted by Rajasthan Notification No. S.O. 190, dated 26.3.2012 (w.e.f. 26.3.1999).][See Rule 11]Notice

1. Name of the dealer / person
2. Registration Certificate No.
3. Name and full address of the dealer
4. e-mail address of the dealer

5. You are directed to submit, -

(a)The return related to the period.....in Form ETLA-3 / ETLA-5.(b)The statement specifying the value of the goods purchased or received from outside the local area;(c)The statement specifying the value of the goods purchased or received from within the local area;(d)The statement specifying the value of the goods purchased or received from outside the local area but returned to the supplier;(e)The statement specifying the value of the goods purchased or received from outside the local area, but sent out of the local area otherwise than by way of sale;(f)The statement specifying correct and complete particulars of purchase or receipt of goods which are claimed as not liable to tax; and(g)The proof regarding the payment of tax under the Act.(h).....(i).....and so on so as to reach the office of the undersigned on or before

6. Whereas your personal attendance is required to adduce evidence under the Act regarding(mention the subject matter in brief), you are hereby summoned to appear in person before me on at..... Hours, in the Office of undersigned and not to depart hence until permitted by me.

Please take notice that failure to furnish the above required information / document or non appearance, without sufficient cause, will render you liable to penalty under Section 35 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999.Given under my hand and seal, this day of 20

Signature

Name

Designation

Place

[Form ETLA - 5] [Substituted by Rajasthan Notification No. S.O. 190, dated 26.3.2012 (w.e.f. 26.3.1999).][See Rule 9]Annual Return

1. General Information

1.1 Registration Certificate
No.

1.2 Name and full address of
the dealer

1.4 e-mail address of the
dealer

1.5 PAN

1.6 Status of the assessee

1.7 List of books of accounts
maintained (in
casebooks of accounts
maintained in computer
system, mention
thebooks of accounts
generated by such
system)

1.8 Particulars of
(operating) Bank
Accounts

Name of Bank	Branch	Account No.	IFSC Code of the Branch
-----------------	--------	-------------	-------------------------------

1.9 Details of surveys
conducted, if any:

Authority who conducted survey	Date of survey	Results of survey
---	----------------	----------------------

2. Particulars

2.1 Value of taxable goods

Name of goods	Value (in Rs.)	Tax
(a)		
(b)		
(c)		
(d)		
Total		

2.2	Return wise summary	As per books	As per return	Difference, if any
-----	---------------------	--------------	---------------	--------------------

Value of goods	Tax amount	Value of goods	Tax amount
(a) Ist quarter			
(b) IIInd quarter			
(c) IIIrd quarter			
(d) IVth quarter			
Total tax amount			

2.3	Detail of payment
-----	-------------------

S. No.	Amount of tax	Due date of deposition	Date of deposition	Period of delay, if any	Interest payable	Date of deposit of interest
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
10.						
11.						

12.

2.4 Total payable amount

Tax + Interest	Rs

Amount deposited	Rs

Balance due / excess	Rs
paid

3. Any other information which dealer wants to mention

DeclarationI/We verify that the above information and its enclosures are true and correct to the best of my / our Knowledge and belief.PlaceDate:(Signature).....NameStatusAcknowledgement

ID No. Date

1. Registration No.
2. Full name of dealer
3. Value of taxable goods
4. Total tax payable under the RETLA Act
5. Interest payable
6. Total amount payable
7. Amount deposited
8. Balance (6-7)

[Form ETLA - 6] [Substituted by Rajasthan Notification No. S.O. 190, dated 26.3.2012 (w.e.f. 26.3.1999).][See Rule 11-A]Notice for Payment of Demand

1. Name of the dealer / person
2. Registration Certificate No.
3. Name and full address of the dealer/person
4. e-mail address of the dealer/person

Take notice that you have been assessed to tax / a penalty has been imposed on you / an interest has been charged on you / an exemption or composition fee is payable by you, amounting to Rs..... (in words)..... in connection with the tax assessment or other order for the period.....Rs.....(in words also).....already deposited by you have been adjusted.The outstanding Amount of Rs.....shall be paid by you in the Treasury or the Bank authorized to receive money on behalf of the State Government by- theday of year / within thirty days from the service of this notice.Please note that if the amount is not paid within the said time, it shall be recoverable as arrears of land revenue and you shall be exposed to all modes of recovery provided in the Act and further you shall also be liable for to prosecution under the Act.SealEnclosure:DateSignature of Authority with Seal[***] [Deleted 'From ETLA-7, 8, 9, 10 and 11' by Rajasthan Notification No. S.O. 190, dated 26.3.2012 (w.e.f. 26.3.1999).]

Form ETLA - 7[SeeRule 10 (1) (c)]ToM/s.....Take notice that for the year ending you have submitted a return of turn - over information showing the tax payable by you as Rs. After deducting the tax already paid by you under Section 12(2)of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999, for the said year, a sum of Rs.....(in words) is still payable by you which amount you should have paid on or before the dates on which you submitted the return. You are hereby called upon to pay the said amount along with penalty under sub - section (2) of Section 17 within Ten days from the date of service of this notice on you, in the treasury or the bank authorised to receive money on behalf of the State Government, failing which the amount and the said penalty will be recovered in the manner specified in Section 17 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999.Place:Date :Signature ofAssessing AuthorityForm ETLA - 8[SeeRule 10(3) (i)]Notice for best judgement assessmentToM/s.....Registration Certificate No.....Whereas being liable to pay tax under the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999, you have failed to submit the return of turn - over information within the time prescribed under Rule 11, for the period I therefore purpose to determine and assess the tax payable by you to the best of my judgement under and also to direct the payment of penalty under sub - section (2) of Section 17.You are hereby given an opportunity of being heard. Accordingly, you are required to attend in person or by a legal practitioner or by an agent authorised in writing at (place) at (time) on (date) and to show cause why you should not be assessed to tax and penalty for the said period. You may produce or cause to be produced your account books and other documents and file the return for scrutiny and consideration while making the assessment.Place :.....Date :.....Signature ofAssessing AuthorityForm ETLA - 9[SeeRule 11 (3) (ii)]Notice For Proposed AssessmentToM/s.....Whereas I am of the opinion that information filed in return regarding value of goods information of the year ending submitted by you is incorrect and incomplete. I propose to determine your total value of the goods for the said period to the best of my judgement at Rs and Rs.....respectively. The reasons for non-acceptance of the return and the basis of the proposed assessment are furnished below.....You are hereby called upon to show cause against the proposed assessment, adducing evidence, if any, either in person or through a legal practitioner or an agent authorised in writing, at a.m./p.m. on at my office/camp at failing which it will be presumed that you have no objections to the proposed assessment and orders as deemed fit will be passed.Place :.....Date :Signature of theAssessing AuthorityForm ETLA - 10[SeeRule 10(5)]NoticeToM/s.....Year of Assessment:Registration Certificate No.Take notice that you have been finally assessed under Rajasthan Tax on Entry of Goods into Local Areas Act, 1999, a tax of Rs..... (Rupees (in words) only for the year ending the period up to and inclusive of the date of discontinuance of business, and that, after deducting the total amount of the payment already made by you towards the tax for the year, you have to pay a further sum of Rs. (Rupees (in words) only. This balance of tax shall be paid within Ten days from the date of service in the treasury or the bank authorised to receive money on behalf of the State Government and a copy of the challan shall be given to the undersigned, falling which the amount will be recovered as if it were an arrears of land revenue and you will be liable to penalty as provided in sub - section (2) of Section 17 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999.Total Tax payable :Total Tax paid :Balance due :Place :Date :Signature of theAssessing AuthorityForm ETLA - 11[SeeRule 10(5)]NoticeToM/s.....Year of Assessment:Registration

Certificate No.: Take notice that you have been finally assessed under the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 a tax of Rs. (Rupees (in words), only for the year ending The total amount of tax paid by you already is Rs. (Rupees. (in words) only that is in excess of the tax due. 2. The sum of Rs. paid by you in excess as stated above is refunded/adjusted towards due by you for the year. The refund payment order and refund adjustment order is/are enclosed. Value of Goods determined by the assessing authority is given [below] Total Tax payable Total Tax paid Excess amount due Date of Assessment Place : Date : Signature of the Assessing Authority

Form ETLA - 12 [See Rule 14(5)] Delivery Note

1. Name and complete address of the Consigner
2. Registration Certificate No. of the Consigner under the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999.
3. Bill No. or Cash Memorandum issued by the seller.
4. Name and complete address of the Consignee.
5. Registration Certificate No. of the Consignee under the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999.
6. Destination of Goods
7. Description of Goods
8. Quantity of the Goods
9. Name and address of the person - in - charge of the goods (Name of the Transport Agency).
10. Name and address of the person-in-charge of the vehicle.
11. Vehicle No.
12. Signature of the officer-in-charge of the Transport Agency/the person-in-charge of the vehicle.

From To

Place : Date :

Signature of
Consigner

Form ETLA - 13 [See Rule 14(6)] Notice calling for accounts and other

documents To M/s. Where I desire to ascertain whether you are liable to register under Section 11 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999/Rule 4 of the Rajasthan Tax on Entry of Goods into Local Areas Rules, 1999. Where I desire to satisfy myself that the return/statement(s) furnished by you in respect of the period from to is correct and complete. Where I am of the opinion that though you are liable to furnish the return under Section 12, Rule 10 or Statement (s) under Section 16 Rule 8 you have failed to furnish it. Where I desire to satisfy that the books of accounts maintained by you for the period from to are true and correct and are in accordance with the Rules, your are hereby request to appear in person before me or arrange to represent you before me by a legal practitioner or a duly authorised representative at (place) (time) on (date) and to produce the following documents before me:-

your account books and registers, sale bills, purchase vouchers, sale/purchase advises, declarations, delivery notes relating to purchases, sales deliveries and stocks of goods. (2) Any other document containing information relating to your business. You are also informed that failure to comply with

the terms of the notice is an offence punishable under section 35. Place : Date : Signature of the Assessing Authority Form ETLA - 14 [See Rule 15] Form of Appeal against an order of assessment under Section 23 To

Space for Court Fees Stamps

The Deputy Commissioner..... Ref.: Appeal under section 23 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999, against the order dated of

1. Name (s) of appellant (s)

2. Assessment year

3. Assessing authority passing the Assessment order disputed

4. Date on which the order was communicated

5. Address to which notice may be sent to the Appellant

6. Relief claimed in appeal

(a) value of goods determined by the assessing authority (b) If value is disputed (i) Disputed value (ii) Tax due on the disputed value (c) If rate of tax is disputed (i) Value involved (ii) Amount of Tax disputed (d) Grounds of appeal, etc. Place : Date : Signature of the Appellant (s) Authorised representative, if any Verification I/We..... the appellant (s) names in the above appeal do hereby declare that what is stated therein is true to the best of my/our knowledge and belief. Verified today of day of 19..... /20..... Signature of the Appellant (s) Authorised representative, if any Form ETLA - 15 [See Rule 16] Memorandum of Appeal to the Tax Board

Space for Court Fees Stamps

Appeal No..... of..... In the Rajasthan Tax Board Appellants: Respondents: Ref.: Appeal under Section 24 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999, against the order dated of.....

1. Assessment year.

2. Assessing authority passing the assessment/order disputed.

3. Deputy Commissioner passing the order in appeal under Section 23.

4. Date of Communication of the order now appealed against.

5. Address to which notices may be sent to the appellant(s).

6. Address to which notice may be sent to the respondent(s).

7. Relief claimed in appeal

(a) Turn-over determined by the Assessing Authority passing the assessment order disputed. (b) Turn-over confirmed by the Deputy Commissioner. (c) If turn-over is disputed, (i) Turn-over determined by the Assessing Authority passing the assessment order disputed. (ii) Tax due thereon. (d) If the rate of tax is disputed, (i) Turn-over involved (ii) Amount of tax disputed. (e) Any other relief claimed.

8. Grounds of appeal, etc.

Signature of Appellant(s) Authorised representative, if any Verification I/We the appellant (s) do hereby solemnly declare that what is stated above is true to the best of my/our knowledge and belief. Place : Date : Signature of Appellant(s) Authorised representative if any Note : The appeal should be in quadruplicate and should be accompanied by four copies (at least one of which should be the original or certified) of the order appealed against and also four copies of the order of the assessing authority. Form ETLA - 16 (See Rule 7(l)(d) and 20) Security Bond

1. Know all men by these presents that I/We (Name) S/o (in case of individual aged (in case of individual (status)) of M/s (address), am/are held and firmly bound unto the Governor of Rajasthan exercising the executive power to the Government of Rajasthan) hereinafter referred to as the "Government", which expression shall, unless excluded by or repugnant to the contest, include his successor in office and assigns including any officer appointed or holding office under the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 in the sum of rupee (amount in figures and in words) hereinafter referred to as "the said sum" to be paid to the Government or any of its officer on demand, for which payment well and truly to be made, I/We bind myself/ourselves and my/our heirs, executors, administrators and legal representatives by these presents.

2. (i) Whereas the above bounden has been required under the Act by the Assistant Commissioner, Commercial Taxes/Commercial Taxes officer/Assistant Commercial Taxes officer to furnish security/additional security for the said sum for the purpose of securing timely payment of the amount of any tax or other sum payable under the Act by him/them and/or for the safe custody and proper use of declaration forms supplied under the Act

and the rules made thereunder to him/them and for indemnifying the Government against all losses, costs or expenses which the Government may, in any way, suffer, sustain or pay by reason of the omission, default or failure of the above bounden or any person acting under or for him/them to pay said Act;

or(ii)Whereas the above bounden on application under the Act to the Rajasthan Tax Board or the Commissioner/Additional Commissioner, Commercial Taxes or Deputy Commissioner (Administration)/(Appeals), Assistant Commissioner, Commercial Taxes/Commercial Taxes officer/Assistant Commercial Taxes officer having jurisdiction, to stay the recovery of demand or to allow instalments, has been called upon to execute a bond with two sureties in favour of the Government in the above mentioned sum of Rs. (in figures (in words))..... for ensuring the due discharge by the said bounden of the liabilities under the provisions of the Act and the rules made thereunder and in accordance with the orders passed and the directions given by the Competent Authority and for indemnifying the Government against all losses, costs or expenses which the Government may in any way suffer, sustain or pay, by reason of the default or failure in due discharge of liabilities under the Act or the rules, of the said bounden, or any person acting under him/them or for whom he may be responsible;or(iii)Whereas in pursuance of the order of (designation) to release the seized goods/vehicle/accounts (in case of goods, description of goods with weight and value/in case of vehicle description of vehicle including registration number/in case of accounts, description of account) the above bounden has been called upon to execute a bond with two sureties in favour of the Government in the above mentioned sum of Rs. (in figures) (in words) for ensuring compliance by the said bounden of the directions given from time to time in this behalf and for indemnifying the Government against all losses, costs¹ or expenses which the Government may in any way suffer, sustain or pay, by reason of the default or failure in compliance of the directions given of the said bounden or any person acting under him/them, or for whom he may be responsible;

3. Now the condition of the above written bond is such that if the said bounden, his/their heirs, executors or administrators or legal representatives or any person acting under or for him/them pays the full amount of tax, demand or other sum payable by him/them under the Act or the rules or discharges the liabilities undertaken by him/them or attributable to him/them, or carries out the orders and complies with the directions give to him/them then this obligation shall be void and of no effect, otherwise the same shall be and remain in force;

4. And it is hereby further agreed that in the event of death of the said bounden or on the final cessation of his liability, this bond shall remain with the authority before whom it is executed for a period of twelve years from the date of the occurring of any of the events aforesaid for recovering any tax,

demand or other sum payable by the above bounden for any loss, costs or expense that may have been sustained, incurred or paid by the Government owing to the act, omission, default, failure or insolvency of the above bounden;

5. Provided always that without prejudice to any other right or remedies for recovering the tax, demand or other sum or loss, costs or expenses as aforesaid, it shall be open to the Government or any of its officers to recover the amount payable under this bound as an arrears of land revenue.

6. In witness whereof the said bounden has here unto set his hand this day of 19.....

Signed by the above bounden in the presence of -(Signature and status)

1. 2.

1. 2.

7. We,.....and.....hereby declare ourselves sureties for the above said bounden and guarantee that he/they shall do and perform all that he/they has/have above undertaken to do and perform and in case of his/their making default therein, we hereby bind ourselves jointly and severally to forfeit to the Governor of the State of Rajasthan (hereinafter referred to as the "Government") the sum of Rs..... (in figures) (in words) in which the above bounden has/have bound himself/themselves or such other looser sum as shall be deemed to be sufficiently by the Commissioner, Commercial Taxes, Rajasthan or the authority or officer before whom this security bond is furnished to recover any tax, demand or other sum payable by the above bounden and also to recover any loss, costs or expenses, which the Government may sustain, incur or pay by reason of any omission, default or failure on the part of the said bounden or any other person acting under or for him/them.

8. And we agree that the authorities mentioned in the preceding para may', without prejudice to any other right or remedies, recover the said sum from us, jointly and

Name and address of sureties:-

Details of immovable properties of
sureties :-

1.

2.

1.

2.

9. And we also agree that neither of us shall be at liberty to terminate this suretyship except upon giving to the authorities or officer concerned six calendar months notice in writing of our intention so to do, and out joint and several liability under this bond shall continue in respect of all acts, omission, defaults, failure and insolvency on the part of the above bounden until the expiration of the said period of six months.

In the presence of the witness.

1. 2.

1. 2.

(Signature of Sureties)Note : 1. In para 2, the eventualities, which are not applicable should be struck and initialled by the executor.

2. In case where an event is not covered by any eventuality specified in para 2, necessary modification in the language of this Security Bond may be made accordingly.

Form ETLA - 17[See Rule 16(4)]Memorandum of Cross Objections Before the Tax BoardCross objection No. of 19.In appeal No.....of 19.....Appellant v Respondent

1. Appeal No. allotted by the Board to which memorandum of cross objection release.

2. District in which assessment was made.

3. Section under which the order appealed against was passed.

4. Assessment year in connection with which the memorandum of cross objections is preferred.

5. Date of receipt of notice of appeal filed by the appellant to the Board.

6. Address to which notice may be sent to the respondent (objection).

7. Address to which notices may be sent to the appellant.

8. Relief claimed in the memorandum of cross objections.

Grounds of cross-objections.

1.

2.

3.

4.

Signature of Respondent or Authorised representative, if any
Verification I, the respondent, do hereby declare that what is stated above is true to the best of my information and belief. Verified today the day of 19..... Place : Date :
Signature of Respondent or Authorised representative, if any
Note :- 1. The memorandum of objections must be quadruplicate.

2. The number and year of memorandum of cross-objections will be filled in the office of the Tax Board.

3. The number and year of appeal as allotted by the office of the Tax Board and appearing in the notice of appeal received by the respondent is to be filled in here by the respondent.

4. If the space provided is found insufficient, separate enclosures may be used for the purposes.

Form ETLA - 18 [See Rule 17] Appeal/Revision before the Rajasthan High Court
Memorandum of Appeal against Order under Section 24 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999
Appeal/Revision under Order No. Appellant v/s Respondent
Appeal/Revision against the order of the Tax Board, dated and passed in.

1. District in which the assessment was made.

2. Assessment year and date of order.

3. Assessing authority passing the original Order.

4. State if the order was modified at any time previously by an officer subordinate to the Tax Board and if so in what manner (State the results of modification briefly).

5. Date of Communication of the order of the Tax Board.

6. Address to which notice may be sent to the appellant.

7. Address to which notice may be sent to the respondent.

8. Relief claimed in appeal :

9. Grounds of appeal/revision.

(i)State the facts disputed briefly(ii)State the questions of law raised before the Rajasthan Tax Board.
Signature Appellant (s) Authorised Representative, if any
Verification I/We.....the appellant(s) do hereby declare that what is stated above is true to the best of my/our knowledge and belief.
Verified today the day of 19 /20 Place : Date :
Signature Appellant (s) Authorised Representative, if any
Form ETLA - 19[See Rule 28] Return of the clearing, forwarding, house transporting agent/shipping agent
Name and address of the clearing, forwarding, house transporting agent/shipping agent etc.....the period to which the return relates.....

S. No.	Date of clearing, forwarding, transporting, shipping, etc.	Name and full address of the consignor	Name and full address of the consignee	Number and date of delivery note/bill of lading/R.R. etc No. Date.
1	2	3	4	5

Description of goods	Quantity	Value of Goods	Remarks
No. of packing	Weight		
6	7	8	9 10

Declaration I/We declare that to the best of my/our knowledge that the information furnished in the above return is true and correct and that it relates to the period of.....
Name and signature with status of the person signing
Form ETLA - 20[See Rule 29] Statement to be submitted by owners, etc., of vehicles

1. Number of the Vehicle

2. Name and address of the person furnishing statement

3. Status

4. Period for which the statement relates

S. No.	Name and address of persons to whom the goods are delivered	No. and date of delivery note/bill of lading etc.	Description of goods
1	2	3	4

Quantity	Value of the goods	Remarks
No. of packings	Weight	
5	6	7
		8

Declaration I/We..... declare that to the best of my knowledge that the information furnished in the above statement is true and correct. Name and signature with status of the person signing[***]
[Deleted 'Form ETLA-21 and Form ELTA-22' by Rajasthan Notification No. S O. 241, dated 6.3.2013 (w.e.f 26.3.1999).]

Form ETLA-21 Government of Rajasthan Commercial Taxes Department [See Rule 32(1)(2)] Entry Tax Challan For Deposit of Tax/registration Fee/penalty And Composition Money Part - I (To be retained in the Treasury) Part - II (To be sent to the Assessing Authority) Part - III (To be sent to the Accountant General) Part - IV (To be given to the depositor for passing on to the Assessing Authority) Part - V (To be given to the depositor for retention by him) { |

Registration No..... Circle..... Ward.....

0042. Taxes on Goods and Passengers

106. Tax on entry of goods into local Areas

001. Tax collections

Challan of Tax, Registration Fee, Penalty and Composition money paid to the Treasury/Sub-Treasury/authorised bank for the period For the period from..... to.....

1. Name and address of the person on whose behalf money is paid -

..... Receipts under the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999

(a) Advance payment of tax Amount (in figures)

(1) Entry Tax

(2) Registration Fee

(3) Penalty

(4) Miscellaneous Amount

(b) Deposit of demand

(1) Entry Tax

(2) Registration Fee

(3) Penalty

(4) Miscellaneous Amount

(a) Other receipts

(3) Composition money

(4) Security

(5) Miscellaneous receipts

Total Rupees in wordsDate.....For use in Bank/Treasury only :

1. Number of Challan

2. Number of entry in EntryTax Receipts Register

3. Date of entry in EntryTax Receipts Register

Please receive and grant receiptBank/Treasury Stamp DepositorSignature of Treasury AccountantBank Manager/Treasury/Sub-treasury officerForm ETLA - 22[SeeRule 8(4)]Certificate of Exemption from Submission of StatementsWhereas.....(dealer) holding R.C. No.....dated and carrying on business knows as in the district on situated at has shown to may satisfaction that goods dealt in him are not eligible to tax under the provision of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1998. It is hereby certified that the said (dealer) is not required to furnish any statement in Form ETLA - 3 appended to the Rajasthan Tax on Entry of Goods into Local Areas Rules, 1999 during the year ending the day of..... year.Place :Date :Signature of theAssessing Authority|}

Form ETLA - 23

[SeeRule 11B] [Substituted 'See Rule 10(5)' by Rajasthan Notification No. S.O. 190, dated 26.3.2012 (w.e.f. 26.3.1999).]

Refund Payment Order Book No. Voucher No.

Counterfoil order for the refund of tax/penaltyunder the Rajasthan Tax on

Form ETLA - 23

[SeeRule 11B] [Substituted 'See Rule 10(5)' by Rajasthan Notification No. S.O. 190, dated 26.3.2012 (w.e.f. 26.3.1999).]

Refund Payment Order Book No. Voucher No.

Order for the refund of tax/penalty under the Rajasthan Tax onEntry of

Entry of Goods into Local Areas Act, 1999. Goods into Local Areas Act 1999.

1. Refund payable to..... Payable at the Government
Treasury/Bank within [three months] of
the date of issue
To..... The Treasury
officer.....
Manager.....

2. Registration Certificate No.
3. No. and date of order
directing refund.....

4. Year of assessment to which refund
relates.....

5. Amount of refund.....

Place : Date :

Signature of the Assessing Authority with
Seal Signature of the recipient of Refund
payment order

Date of encashment of the refund payment
order.....

1. Certified that with reference to the
assessment records of the assessee
..... whose registration certificate
No. is for the period from
..... a refund of Rs. due.

2. Certified that the amount concerning
which this refund is allowed has been
duly credited to the government
treasury.

3. Certified that no refund payment
order/refund adjustment order regarding
the sum now in question has previously
been granted.

4. Certified that this refund payment
order has been entered in the original file
of assessment under my signature.

Please pay to M/S a sum of
Rs. (Figures) Rupees (in words)

Place :

Date :

Signature of
Assessing Authority
with Seal

Particular of encashment in Government
Treasury/Bank paid Rs. this
day.....

Signature

Designation

Form ETLA - 24 [See Rule 11B] [Substituted 'See Rule 10(5)' by Rajasthan Notification No. S.O. 190,
dated 26.3.2012 (w.e.f. 26.3.1999).] Refund Adjustment Order Name and address of the
assessee Registration Certificate No. Under the Rajasthan Tax on Entry of Goods into
Local Areas Act, 1999.

- 1. Certified with reference to the assessment record of the (in words) is due.**
- 2. Certified that the amount concerning which this refund is allowed has been credit to the Treasury. Vide Amount**
- 3. Certified that no refund payment order/refund adjustment order regarding the sum in question has previously been granted and the this order of refund adjustment has been entered in the original file of assessment under my signature.**
- 4. This refund is adjusted towards the amount of..... due from the said refund forth period from to assessee for the period from a refund of Rs.....to.....**

Place :Date :Signature of theAssessing Authority[***] [Deleted by Rajasthan Notification No. S.O. 241, dated 6.3.2013 (w.e.f. 26.3.1999).]

[Form ETLA-25] [Added by
Rajasthan Notification No.
S.O. 190, dated 26.3.2012
(w.e.f. 26.3.1999).][SeeRule
8]Statement of the
Payment Made
Electronically{ |

S.No.	Name of depositor	RC No.	Date of deposit	Major Head	Sub-major head	Minor Head	Sub-head	Bank CIN	Amount (in Rupees)
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Signature of the Bank OfficialDesignation and Seal|}Section 9[Notification No. F. 12(28) FD/ Tax/ 2010/ Pt.-III-192, dated 24.2.2015 - Rajasthan Gazette, Extraordinary, Part IV(C)(II), dated 24.2.2015, pp. 195(4) to 195(7), S.O. 255] = 2016 RSCS/II/P. 22/H. 13.S.O. 255. - In exercise of the powers conferred by Section 9 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (Act No. 13 of 1999) and in supersession of of this department's notification No. P.12 (28) FD/Tax/2010-Pt.I-121 dt. 8.10.2014, the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts from payment of tax under the said Act payable by the enterprise as mentioned in column number 2 on entry of the goods as mentioned in column number 3 to the extent as mentioned in column number 4 and on the conditions as mentioned in column number 5 against each of them, of the Table given below:Table

S. No.	Category of Enterprise	Category of goods	Extent of Exemption	Conditions
1	2	3	4	5

1.	Manufacturing Enterprise making an investment of more than rupees seven hundred fifty crores.	Capital goods required for setting up of plant of new unit or for expansion of existing enterprise or for revival of sick industrial enterprise.	100%*	(i)	That an entitlement certificate for such exemption has been issued by the Member Secretary of the appropriate Screening Committee under the Rajasthan Investment Promotion Scheme-2014.
				(ii)	That exemption shall be allowed on such capital goods as approved by the Appropriate Screening Committee.
				(iii)	That such capital goods are brought into the local areas during the operative period of the scheme but before the commencement of commercial production by the enterprise.
				(iv)	Other conditions as mentioned in the Rajasthan Investment Promotion Scheme-2014.
2.	Other Manufacturing Enterprise eligible for exemption from entry tax under the Rajasthan Investment Promotion Scheme-2014.	Capital goods required for setting up of plant of new unit or for expansion of existing enterprise or for revival of sick industrial enterprise	50%	(i)	That an entitlement certificate for such exemption has been issued by the Member Secretary of the appropriate Screening Committee under the Rajasthan Investment Promotion Scheme-2014.
				(ii)	That exemption shall be allowed on such capital goods as approved by the Appropriate Screening Committee.
				(iii)	That such capital goods are brought into the local areas

					during the operative period of the scheme but before the commencement of commercial production by the enterprise.
				(iv)	Other conditions as mentioned in the Rajasthan Investment Promotion Scheme-2014.
3.	Service Enterprise making an investment of more than rupees seven hundred fifty crores	Equipments required for rendering services by the new enterprise or by existing enterprise under expansion	100%	(i)	That an entitlement certificate for such exemption has been issued by the Member Secretary, of the appropriate Screening Committee under the Rajasthan-Investment Promotion Scheme-2014.
				(ii)	That exemption shall be allowed on such equipments as approved by the Appropriate Screening Committee.
				(iii)	That such equipments are brought into the local areas during the operative period of the scheme but before the commencement of commercial operation by the enterprise .
				(iv)	Other conditions as mentioned in the Rajasthan Investment Promotion Scheme-2014.