

The Rajasthan Value Added Tax Rules, 2006

RAJASTHAN

India

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Rule THE-RAJASTHAN-VALUE-ADDED-TAX-RULES-2006 of 2006

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The Rajasthan Value Added Tax Rules, 2006 Published vide Notification No. G.S.R. 103, dated 31-3-2006, Published in Rajasthan Gazette, Extraordinary, Part 4 (Ga), dated 31-3-2006, page 153(1) In exercise of the powers conferred by section 99 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government hereby makes the following rules, namely:-

Chapter I

Preliminary

1. Short title and commencement.

(1) These rules may be called the Rajasthan Value Added Tax Rules, 2006. (2) They shall come into force with effect from 01.4.2006.

2. Definitions.

(1) In these rules, unless the subject or context otherwise requires,-(a) "Act" means the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003); (b) "Authorized Officer" means an officer not below the rank of Junior Commercial Taxes Officer authorized by the Commissioner for specific purposes; (c) "Chairperson" means the Chairperson of the Tax Board appointed by the State Government and includes a member holding charge of the post of Chairperson; (d) "Document" includes data, record or data generated image or sound stored, received or sent in an electronic form or micro film or computer generated micro fiche; (e) "Form" means a Form appended to these rules; (f) "Member" means a Member of the Tax Board appointed by the State Government and includes Chairperson of the Tax Board; (g) "Notice or show cause notice" means a notice issued under the Act or the rules, in the form prescribed under these rules. Where, such notice is issued

electronically, bearing a serial number generated by the computer, the signature of issuing authority shall not be required;(h)"Receipt" means an acknowledgement of receiving the documents. Where such receipt is issued bearing a serial number generated electronically, the signature of person receiving the document shall not be required;(i)"Registrar" means the Registrar of the Tax Board appointed by the State Government and includes any officer who performs such functions and duties of the Registrar as may be assigned to him by the Chairperson;(j)"Representative" or "Authorized Representative" means,-(i)a person authorized in writing by a dealer or a person to appear on his behalf before any officer appointed or authority constituted under the Act; or(ii)a person authorized in particular or in general by the Commissioner or any other authority or officer to appear on their behalf, before any officer appointed or authority constituted under the Act or before any court;(k)"Section" means a section of the Act;(l)"Taxpayer's Service Office" means an office, if any, established as such by the Commissioner, where a dealer or a person can submit his application, return or any other document(s) and shall also discharge such other functions as may be assigned to it by Commissioner;(m)"Treasury" means a Government Treasury in the State of Rajasthan and includes a sub-treasury.(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.

Chapter-II Assessing Authorities, Auditors, Appellate Authorities, their Appointment and Jurisdiction

3. Assessing Authorities and their jurisdiction.

(1)The Assistant Commissioner or the Commercial Taxes Officer shall be the assessing authority for the part or whole of the State as may be determined by the Commissioner and the area so determined shall be called his "Circle".(2)The Assistant Commercial Taxes Officer, subject to the pecuniary jurisdiction assigned to him by the Commissioner, shall be the assessing authority for the part or whole area of the Circle, as may be determined by the Commissioner and the area so determined shall be called his "Ward".(3)The jurisdiction of an assessing authority shall be determined with reference to the "principal place of business" of the dealer as declared by him under sub-section (1) of section 13.(4)In case of a non-resident dealer, the officer authorized by the Commissioner shall be his assessing authority.(5)The officer posted in the Anti-Evasion circle or ward or in the Flying Squad of the Commercial Taxes Department shall exercise jurisdiction over such dealers, in such areas and with respect to such matters, as may be determined by the Commissioner.(6)Where any officer or assessing authority has any doubt or dispute regarding jurisdiction over any dealer or person, the Commissioner shall decide which assessing authority or officer shall have jurisdiction over such dealer or person.(7)Where a dealer or person has any dispute regarding jurisdiction of an assessing authority or officer, the same shall be raised in writing before the Commissioner, within thirty days from the date of receipt of any summons or notice issued by such authority or officer, and the decision of the Commissioner shall be final.

4. Distribution of business amongst various assessing authorities in a Circle.

(1)Where there are more than one assessing authorities in a Circle, the distribution of business amongst them shall be such as may be determined by the Commissioner.(2)Notwithstanding anything contained in sub-rule (1), the assessment of a dealer falling within the pecuniary

jurisdiction of an Assistant Commercial Taxes Officer in a ward shall be made by such Assistant Commercial Taxes Officer. However, if such assessment is made by the Assistant Commissioner or the Commercial Taxes Officer of that-Circle, it shall not be invalid.

4A. [Jurisdiction of officers under Sections 75 and 76 of the Act. [Inserted by Notification No. S.O. 586, dated 9.3.2011 (w.e.f. 31.3.2006).]

- Any officer not below the rank of Junior Commercial Taxes Officer shall have Jurisdiction over such area to exercise powers under Section 75 and 76 the Act, as may be determined by the Commissioner.]

5. Jurisdiction of Auditors.

- The Assistant Commissioner or the Commercial Taxes Officer or the Assistant Commercial Taxes Officer shall be the auditor for such area or for such dealer or class of dealers as may be determined by the Commissioner.

6. Area of operation of Taxpayers Service Office.

- The area of operation of various Taxpayer's Service Offices shall be such as may be determined by the Commissioner.

7. Jurisdiction of Appellate Authorities.

- The jurisdiction of the appellate authorities shall be such as may be determined by the Commissioner.

8. Jurisdiction and distribution of business amongst other officers.

- The jurisdiction and distribution of business amongst the officers of the Commercial Taxes Department not below the rank of Deputy Commissioners other than Appellate Authorities, appointed by the State Government for carrying out the purposes of the Act, shall be such as may be determined by the Commissioner, and the area under the jurisdiction of a Deputy Commissioner (Administration) or a Deputy Commissioner (Administration) Anti-evasion shall be called his "Administrative Zone" or "Anti-Evasion Zone" as the case may be.

9. [The Tax Board and its members. [Substituted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).]

(1)The Tax Board shall consist of a Chairperson and such members, as may be determined by the State Government, for the proper discharge of the functions and duties conferred upon it, under the Act or any other Act.(2)The Chairperson shall be a member of the Indian Administrative Service. Rajasthan Cadre, not below the rank of Principal Secretary, and shall be appointed by the State

Government.(3)One or more members of the Tax Board shall be appointed out of the in-service or retired members of the District Judge Cadre of the Rajasthan Judicial Service, or shall be an eminent Advocate having adequate knowledge of State tax laws and eligible to be appointed as a Judge of the High Court.(4)One or more members of the Tax Board shall be appointed from amongst the members of the Super-time/Selection scale of the Rajasthan Commercial Taxes Service.(5)One or more members of the Tax Board shall be appointed from amongst the members of the Higher Super-time/ Super-time scale of the Rajasthan Administrative Service.(6)One or more members of the Tax Board shall be appointed from amongst the members of the Indian Administrative Service, not below the rank of Special Secretary to the Government of Rajasthan or retired officer of the Indian Administrative Service of equivalent rank.(7)Serving officers of the Indian Administrative Service, Rajasthan Judicial Service, Rajasthan Administrative Service and Rajasthan Commercial taxes Service appointed as members of the Board shall ordinarily be appointed for three years subject to their age of superannuation, in their respective service rules, whereas all other members appointed after their retirement shall hold office for a period of three years or attainment of age of sixty five years, whichever is earlier. The advocate member shall ordinarily be appointed for period of three years or attainment of age of 60 years, whichever is earlier.(8)(a)The in-service members of the Tax Board other than a serving IAS officer and the advocate member shall draw monthly salary and allowances as admissible to an officer of the Super-time scale of the Indian Administrative Service. A serving IAS officer shall draw monthly salary and allowances as admissible to him in his service. Retired officers appointed as member shall receive salary equal to the amount of last pay drawn minus pension and other allowances as may be payable to him, had he not retired.(b)The pension of the in service members of the Tax Board, on retirement, shall be determined on the basis of the last pay drawn on the post of member.(9)Subject to the provisions of sub-rule (7) and (18), the terms and conditions of the service of the in-service members appointed from the Indian Administrative Service, the Rajasthan Judicial Service, the Rajasthan Administrative Service and the Rajasthan Commercial Taxes Service, shall be regulated by their respective service rules applicable to them as a member of that service.(10)The member referred to in sub-rule (6) shall be appointed by the State Government.(11)The member of the Tax Board referred to in sub-rule (3) shall be appointed by the State Government on the recommendation of a Committee consisting of the following:

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| (i) The Chief Justice of the High Court or anyother High Court Judge of Judicature for Rajasthan nominated byhim | Chairperson |
| (ii) The Chairperson of the Rajasthan PublicService Commission | Member |
| (iii) The Chief Secretary to the Government ofRajasthan | Member |
| (iv) The Chairperson of the Tax Board | Member |
| (v) The Secretary in charge, Finance Department,Rajasthan | Member-Secretary |
- (12)The member of the Tax Board referred to in sub-rule (4) and (5) shall be appointed by the Government on the recommendation of a committee consisting of the following:-
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| (i) The Chief Secretary to theGovernment of Rajasthan | Chairperson |
| (ii) The Chairperson of the Tax Board | Member |
| (iii) The Secretary in charge, Department of personnel,Rajasthan | Member |
| (iv) The Secretary In-charge, FinanceDepartment, Rajasthan | Member-Secretary |

(13)Subject to the upper age limit provided in these rules, the State Government may extend the tenure of appointment of these members.]

10. Headquarter of the Tax Board and its functions.

(1)The headquarters of the Tax Board shall be at Ajmer with a bench at Jaipur. However, the Tax Board shall hold its sitting at such other places as may be considered fit by the Chairperson.(2)The functions of the Tax Board under the Act and the rules may be discharged by any of the members sitting in single Bench, or in a Bench of two or more members as may be constituted by the Chairperson.(3)The Chairperson shall be competent to transfer a pending appeal from one Bench to another Bench.(4)There shall be a Registrar of the Tax Board who shall exercise such powers and discharge such functions, as may be assigned to him by the Chairperson.(5)The Tax Board may frame the regulations for regulating its smooch functioning with prior approval of Government.

Chapter III

Point at which tax is payable

11. Point of tax.

(1)The first point in the series of sales shall mean the first sale by a registered dealer in the State or such point in the series of sales as may be notified by the State Government.(2)The last point in the series of sales shall be the sale in such series by a registered dealer to a consumer or to an unregistered dealer or to a registered dealer for purposes other than resale within the State or to a registered dealer who has opted for payment of tax under sub-section (2) of section 3 or section 5 of the Act.(3)The multiple point in the series of sales shall mean the sale in such series in the State by every registered dealer.(4)The tax leviable under section 4 of the Act shall be at multiple points in the series of sales, unless otherwise specifically directed by the State Government by a notification.(5)Notwithstanding anything contained in sub-rule (1) to (4), different points in the series of sales for registered dealer or class of registered dealers, may be notified by the State Government.

Chapter IV

Registration

12. [Application for Registration. [Substituted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).]

(1)An application for grant of registration shall be submitted by a dealer-(i)within thirty days from the day on which he becomes liable to pay tax under sub-section (1) or (5) of section 3 of the Act; or(ii)within thirty days from the day on which an order or intimation for the execution of a works

contract is received by a works contractor and his turnover of the goods involved in the execution of such contract is likely to exceed the limits laid down in Section 3 of the Act.(2)For grant of registration certificate under the Act, the dealer shall apply in Form VAT-01 electronically through the official website of the department in the manner as provided therein. The dealer shall generate the acknowledgement through the official website of the department, attest it by affixing his signature on it, and submit the duly signed acknowledgement to the authority competent to grant registration along with the following documents, namely:-(i)affidavit in Form VAT-01B;(ii)declaration of business manager in Form VAT-02;(iii)copy of partnership deed, if any, memorandum and articles of association of a company, deed of trust, registration and memorandum of association of society, certified by the applicant;(iv)copy of resolution passed by Board of Directors, in case of a company and of governing body, in case of other entities, for authorisation of a person to file the application for registration, certified by the applicant;(v)security required to be furnished as per section 15 of the Act in such form as prescribed in Rule 77:(vi)signed photo, duly attested by a gazetted officer or notary public, of:-(a)proprietor, in case of Proprietorship concern;(b)every Partner, in case of Partnership firm;(c)Managing Director Director or authorized signatory, in case of a Company;(d)karta, in case of Hindu Undivided Family; or(e)authorized signatory, in all other cases;(vii) copy of permanent account number allotted by the Income Tax Department;(viii)copy of rent deed or rent receipt or electricity bill or telephone bill or water bill or own property documents, in support of address proof; and(ix)duly cancelled blank cheque.(3)If details regarding permanent account number of business, information regarding bank account with IFSC Code of the Branch, Telephone Number/Mobile Number and E-mail ID are not furnished in the application form for grant of registration certificate in Form VAT-01, it shall be deemed that application for grant of registration is not complete in all respect.](4)[If details regarding permanent account number of business, information regarding bank account with IFSC Code of the Branch, Telephone Number / Mobile Number and E-mail ID are not furnished in the application form for grant of registration certificate in Form VAT-01, it shall be deemed that application for grant of registration is not complete in all respect.] [Added by Notification No. S.O. 192, dated 26.3.2012 (w.e.f. 31.3.2006).]

12A. [[Omitted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).]

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12A. Application for e-Registration.- (1) Notwithstanding anything contained in rule 12 an application for grant of registration certificate under the Act may be submitted by a dealer electronically, in Form VAT-01A completed in all respect along with the scanned copy of Form VAT-01B, through the official web-site of the department to the office of the authority competent to grant registration under sub-section (1) of section 13 of the Act. Form VAT-01B shall be typed on non judicial Stamp paper of ten rupees and shall be attested by a Notary Public. The duly signed photos attested by a Notary Public of proprietor/partners/directors/Karta/Trustees/Members of the governing body/authorized signatory, as the case may be, shall be affixed on it.(2) The time limit for submission of application for e-registration shall be as prescribed in sub-rule (2) of rule 12 of the rules.(3) The dealer who has submitted application under sub-rule (1) shall submit the following documents in hard copy thereof within three working days from the end of the day of

submission of application in Form VAT-01A, to the authority competent to grant registration:-(a) Signed copy of Form VAT-01A, generated through web site;(b) Form VAT-01B in original;(c) Declaration of business manager in Form VAT 02;(d) Copy of partnership deed, if any, memorandum and articles of association of a company, deed of trust, registration and memorandum of association of society, certified by the applicant;(e) Copy of resolution passed by Board of Directors, in case of a company and of governing body, in case of other entities, for authorisation of a person to file the application for registration certified by the applicant;(f) Security required to be furnished as per section 15 of the Act in such form as prescribed in rule 77;(g) Copy of Permanent Account Number allotted by the Income Tax Department;(h) Copy of rent deed, or rent receipt; and(i) Copy of the last paid electricity bill.(4) If details regarding permanent account number of business, information regarding bank account with IFSC Code of the Branch, Telephone Number/Mobile Number and E-mail ID are not furnished in the application form for grant of registration certificate in Form VAT-01A, it shall be deemed that application for grant of registration is not complete in all respect.

13. Declaration of Business Manager.

(1)Every dealer shall declare the name of his Business Manager(s) in Form VAT-02. In case of a dealer registered under the repealed Act, he shall submit such declaration within a period of sixty days of publication of these rules to the assessing authority and/or the authorized officer. The Commissioner may further extend this period for a maximum period of sixty days.(2)Such declaration shall be signed by:-(a)Proprietor, in case of Proprietorship concern(b)Managing Partner, in case of Partnership firm and where there is no Managing Partner, by any Partner(c)Managing Director/Director or authorized signatory, in case of a Company(d)Karta, in case of Hindu Undivided Family; or(e)Authorized Signatory, in all other cases.(3)In case of any change of Business Manager(s), the dealer shall inform his assessing authority and/or the authorized officer, with in fifteen days from the date of such change and shall submit duly filled in Form VAT-02.(4)The Business Manager(s) so declared shall be deemed to be authorized to receive notice and other documents under the Act, and all acts done by the Business Manager(s) in the course of business shall be deemed to have been done by the dealer and the dealer shall be responsible for all act(s) done by his Business Manager(s) in the course of business.

14. Issue of a registration certificate.

- [(1) The authority competent to grant registration on receipt of the duly signed acknowledgement generated through the official website of the department accompanied with documents as prescribed in sub-rule (2) of Rule 12 shall, after having satisfied that the application for registration is complete in all respect, issue the registration certificate in Form VAT-03, duly digitally signed by him within 24 hours of the receipt of the such acknowledgement along with the prescribed document. The certificate of registration and the branch certificate of registration, as the case may be, shall be forwarded to the dealer electronically on the email address as provided in Form VAT-01.] [Substituted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).] [(1-A) Where a registration certificate is issued under sub-rule (1), an enquiry to verify the facts and statements made in the application for registration shall be conducted within forty eight hours of such issuance, by an officer not below the rank of Junior Commercial Taxes Officer in such cases, which are

selected on the basis of such criterion as may be notified by the Commissioner or the authority competent to grant registration has reasons to believe that enquiry is necessary in the interest of revenue. In such cases the enquiry report shall also be submitted online through the website of the Department by the officer concerned [within twenty four hours from the completion of such enquiry] [Substituted by Notification No. G.S.R. 27, dated 23.7.2016 (w.e.f. 31.3.2006).].(2)The registration certificate shall be kept at the principal place of business and it shall not be transferable.(3)Where a dealer has more than one place of business, not being merely a godown or warehouse, the registration certificate shall be issued for the principal place of business as declared by the dealer in the application for registration and for each such other place of business, a certified copy of registration certificate to be known as the Branch Certificate of registration shall be issued.(4)(a)The authority competent to grant registration or the authorized officer, while issuing the Branch Certificate of registration, shall mention in the original certificate of registration, full address of such other place(s) of business along with the name and style in which such business is carried on.(b)In case, where, such other place(s) of business is/are outside his jurisdiction, he shall send a copy of the Branch Certificate of registration within seven days from the date of issue of such Certificate, to the Deputy Commissioner (Administration) of the concerned Zone, who after due verification of facts, shall inform back to the authority competent to grant registration or the authorized officer within thirty days of such communication.(5)The Branch Certificate of registration shall be valid so long as the original certificate of registration is valid, unless revoked earlier.

15. [Issue of duplicate registration certificate. [Substituted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).]

(1)Where the certificate of registration issued to a dealer is lost or misplaced or accidentally destroyed, he shall apply for issuance of a duplicate certificate of registration to the authority competent to grant registration in Form VAT- 04 electronically through the official website of the department in the manner provided therein.(2)The authority competent to grant registration shall issue him a duplicate certificate of registration in Form VAT-03 in the manner as provided in Rule 14.]

16. Amendment in registration certificate.

(1)The authority competent to grant registration or the authorized officer, on receipt of an application in [Form VAT-05 submitted electronically through the official website of the department in the manner provided therein] [Substituted 'Form VAT-05 filed' by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).] within the time provided in sub-section (1) of section 16 by the dealer for amendment in certificate of registration, shall after due enquiry, amend the certificate of registration within thirty days of receipt of such application and where such application is not disposed of within the said period, the same shall be deemed to have been accepted.(2)Where the dealer wishes to open branch(es), he shall apply in [Form VAT-06 submitted electronically through the official website of the department in the manner provided therein] [Substituted 'Form VAT-06' by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).] for issue of a branch certificate of registration to the authority competent to grant registration or the authorized officer. The authority

competent to grant registration or the authorized officer shall issue him an amended certificate of registration in Form VAT-03 in the manner as prescribed in rule 14.(3)[Where the business of a dealer is discontinued permanently, or the business of a dealer is transferred and the transferee already holds the certificate of registration, or the dealer ceases to be required to be registered under the Act, the dealer shall submit an application electronically through the official web-site of the Department in the manner provided therein in Form VAT-06A along with the return up to the date of occurrence of such event as prescribed in Section 21 of the Act, within thirty days of the occurrence.' of such event to his assessing authority or any officer authorised by the Commissioner in this behalf for cancellation of the certificate of registration. The assessing authority or any officer authorised by the Commissioner shall assess the dealer within thirty days of the receipt of such application and shall cancel his certificate of registration.] [Substituted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).]

16A. [Application for seeking permission for change of Assessing Authority and amendment in registration certificate. [Inserted by Notification No. G.S.R. 8, dated 24.5.2016 (w.e.f. 31.3.2006).]

(1)An application for change in principal place of business outside the territorial jurisdiction of the present assessing authority shall be submitted by" a dealer in Form VAT-05 electronically through the official website of the department in the manner provided therein, within the time provided in sub-section (1) of section 16 to the officer authorized by the Commissioner under sub-section (3) of Section 13.(2)On receipt of application, the authorized officer shall conduct such enquiry as he deems fit and take appropriate decision, within 30 days of receipt of application. If he grants the permission, he shall direct the authority competent to grant registration to amend the certificate of registration.(3)The authorized officer shall also inform the present assessing authority regarding such direction.(4)The authority competent to grant registration shall amend the certificate of registration within two working days of receipt of such direction and shall issue an amended certificate of registration to such dealer in Form VAT-03 in the manner as prescribed in Rule 14.]

17. Amendment of registration certificate in special cases.

(1)The registration certificate issued to a dealer under the Rajasthan Sales Tax Act, 1994 (Act No. 22 of 1995), shall be deemed to have been issued under the Act.(2)[A dealer may, at the time of submitting the application for registration, opt for payment of tax in accordance with the provisions of sub-section (2) of section 3 of the Act.] [Substituted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).](3)A registered dealer who had not opted for payment of tax in accordance with the provisions of sub-section (2) of section 3 as per sub-rule (2), can exercise such option later on but only after the end of the relevant year [by submitting an application in Form VAT-06B, within thirty days of the commencement of the financial year, electronically through the official web-site of the Department in the manner provided therein] [Substituted 'by submitting an application within thirty days of the commencement of the year along with the original certificate of registration' by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).], to the Tax payer Service Office of the area or to the office of the authority competent to grant registration. In such cases the credit of input

tax availed by him on the closing stocks shall be reversed while paying the tax for the tax period in which application for change of option has been filed.(4)Where the turnover of a registered dealer who has opted to pay tax in accordance with the provisions of sub-section (2) of section 3. exceeds the limits of the said sub-section (1) of section 3, he shall within fifteen days of occurrence of such event, [submit an application in Form VAT-06C electronically through the official web-site of the Department in the manner provided therein] [Substituted 'submit an application along with the original certificate of registration' by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).] to the Taxpayer's Service Office or the authority competent to grant registration.(5)[A registered dealer who had opted for payment of tax in accordance with the provisions of sub-section (2) of section 3, may opt out of it [by submitting an application in Form VAT- 06C electronically through the official web-site of the Department in the manner provided therein] [Substituted by Notification No. S.O. 586, dated 9.3.2011 (w.e.f. 31.3.2006).] to the assessing authority or the authority competent to grant registration or Taxpayer's Service Office.](6)On receipt of the application under sub-rule (2) or (3) or (4) or (5), the assessing authority or the authority competent to grant registration, shall amend the certificate of registration in a manner to indicate the requested status of the applicant dealer. [The assessing authority or the authority competent to grant registration shall issue him an amended certificate of registration in Form VAT-03 in the manner as prescribed in Rule 14.] [Added by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).](7)A registered dealer who is covered under sub-rule (4), shall be liable to pay tax as per sub-section (1) of section 4 from the date of occurrence of such event and for the earlier period he shall be required to pay tax at the rate notified under sub-section (3) of section 4.

17A. [Option for payment of lump sum in lieu of tax. [Inserted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).]

(1)A dealer may, opt for payment of tax in lump sum in accordance with the provisions of section 5, by submitting an application in Form VAT-69, electronically through the official web-site of the department, in the manner provided therein, within thirty days of the issuance of registration certificate, or within thirty days of issuance of any notification under section 5 whichever is later. A registered dealer can also exercise such option from the beginning of any year by submitting the application, within thirty days of commencement of the year.(2)Where a dealer fails to submit the application within the time provided in sub-rule (1) above, he may opt for payment of tax in lump sum in accordance with the provisions of section 5, by submitting an application in Form VAT-69, electronically through the official web-site of the department, and details of deposit of:(i)the tax charged or collected, if any;(ii)the lump sum amount which has become due along with interest, if any; and(iii)late fee of rupees one hundred per day, subject to a maximum of 100% of the lump sum amount of tax which has become due.(3)No application under this rule shall be entertained.-(i)after the close of the relevant year; or(ii)where any enquiry is pending relating to evasion or avoidance of tax under section 25 or section 27 of the Act.(4)On receipt of the application in Form VAT-69, the assessing authority or any officer not below the rank of Assistant Commercial Taxes Officer authorized by the Commissioner in this behalf shall within seven days of receipt of the application grant permission to generate certificate for payment of tax in lump sum in Form VAT-70, electronically through the official web-site of the department, which shall remain in force unless the dealer opt out from option of payment of lump sum, or the dealer has closed the business or the

certificate is cancelled by the assessing authority or officer authorized by the Commissioner in this behalf.(5)The dealer opting for payment of lump sum in lieu of tax shall deposit the lump sum amount in accordance with the provisions of section 20, as if lump sum is tax. (6) The dealer opting for payment of lump sum in lieu of tax shall reverse the input tax credit availed by him on the closing stock.(7)Where a registered dealer having goods, in stock which has not suffered tax at full rate, opts for payment of tax in lump sum in accordance with the provisions of section 5, such dealer shall deposit tax on such stock at the rate applicable at the time of exercising the option.(8)A dealer, who had opted for payment of tax in lump sum, may opt out of it by submitting an application in Form VAT-71, electronically through the official web-site of the department, in the manner provided therein, to the assessing authority. In such case the dealer shall be liable to pay tax as per sub-section (1) of section 4 from the date he has opted out and for earlier period he shall be required to pay tax in lump sum in accordance with the provisions of section 5.(9)Every dealer availing the benefit of any notification issued under section 5 shall be subject to following conditions, namely:-(i)that such dealer shall not charge or collect any tax from a purchaser on the sale of goods for which he has opted for payment of tax in lump sum in accordance with the provisions of section 5, however, tax charged or collected by the dealer shall have to be deposited forthwith and the tax already deposited shall not be refunded.(ii)unless otherwise notified, that such dealer shall not be entitled to claim input tax credit in respect of purchases of such goods for which he has opted for payment of tax in lump sum in accordance with the provisions of section 5.(iii)if such dealer violates any of the conditions mentioned above or in any notifications issued under section 5 of the Act or aids or abets the evasion of tax, the assessing authority, after affording reasonable opportunity of being heard, may cancel the certificate issued under this rule. This will be without prejudice to the action, penal or otherwise, for which such dealer shall be liable under the provisions of the Rajasthan Value Added Tax Act, 2003 and rules made there under.(10)Where the application of any dealer, for payment of tax in lump sum under any notification issued under section 5, is pending such dealer shall submit afresh application within thirty days from the date of commencement of the Rajasthan Value Added Tax (Amendment) Rules, 2014.(11)The Certificates issued earlier under any notification issued under section 5 shall be deemed to have been issued under this rule: Provided that the dealer who has opted for payment in lump sum in lieu of tax under any notification issued under section 5, the provisions for the period prior to 14.07.2014 shall remain in force, as if the said notification has not been rescinded.]

Chapter V

Input Tax Credit, Filing of Returns and Declaration Forms

18. Computation of input tax credit.

- [(1) The input tax credit shall be allowed on the basis of original VAT invoice and where such invoice has been lost or destroyed, on the basis of duplicate copy thereof issued to him in accordance with sub-rule (4) of Rule 38. However, claim of input tax credit of the additional tax deposited may be allowed on the basis of VAT invoice which has been issued subsequently in compliance of the decision of any competent court or authority, showing the tax at higher rate. The extent of input tax credit available to a registered dealer shall be equal to the amount of tax paid on purchases in the

State as evident from the VAT invoice, subject to the following conditions:-(i)that such dealer has maintained a true and correct separate account of his purchases against VAT invoices in Form VAT-07 and submits the summary thereof in Form VAT-07A, along with the return prescribed in Rule 19.(ii)that such dealer has maintained a true and correct separate account of his sales in Form VAT-08 and submits summary thereof in Form VAT-08 A, along with the return prescribed in Rule 19.(iii)that the amount of input tax credit for a tax period shall not be more than the amount verified in the manner notified under sub-section (2) of section 18 of the Act.Note. - In Form VAT-07, VAT-07A, VAT-08 and VAT-08A, the VAT invoices shall be entered in the quarter in which the date of invoice falls, even if the receipt of goods is spread over to different quarters in a year or years.](2)[Input tax credit in respect of purchase of capital goods on VAT invoice shall be allowed in the above manner and shall be carried forward till the first sale of the goods manufactured from such capital goods.] [Substituted by Notification No. S.O. 586, dated 9.3.2011 (w.e.f. 31.3.2006).](3)[, (4) and (5) ***] [Deleted 'Clause (3), (4) and (5)' by Notification No. S.O. 586, dated 9.3.2011 (w.e.f. 31.3.2006).](6)The input tax credit under this rule shall be available on the basis of books of accounts and records of the dealer. Where, the amount of input tax credit is not determinable from the books of accounts of the dealer, the amount of input tax credit shall be allowed proportionate to the extent for the purposes specified in sub-section (1) of section 18 of the Act.(6A)[Where a dealer is required to deposit tax on all kinds of stone in all their forms, whether used as building material or otherwise, including Kota stone, marble and granite, at the check posts, such dealer, may by affixing a seal to this effect, shall mention on his VAT invoice, the total input tax credit available to him from the commencement of the year up to the issuance of such invoice, the input tax credit he claimed, the balance of input tax credit available to him, and the amount of tax payable and to be deposited on the basis of VAT invoice. The dealer shall also authenticate such information on the VAT invoice itself. On receipt of such authenticated VAT invoice, the officer incharge of the check post shall collect the tax payable as per such VAT invoice. The dealers availing this facility shall submit monthly statement of his purchase along with available input tax credit in Form VAT 07 and output tax in Form VAT 08 within seven days of the close of the month, to the assessing authority.] [Inserted by No. F. 12(63) FD/Tax/2005-60, dated 9-6-2006, Published in Rajasthan Gazette Extraordinary, Part IV-C(I), dated 17-6-2006, page 27(1).](7)[Where the turnover of a dealer who has opted to pay tax under sub-section (2) of section 3, exceeds the limit of the said sub-section or he opts out of the said sub-section or his liability accrues under clause (a) or (b) of sub-section (1) or under sub-section (5) of section 3, no input tax credit shall be allowed on the goods in stock on the date of occurrence of such event.] [Substituted by Notification No. S.O. 586, dated 9.3.2011 (w.e.f. 31.3.2006).](7A)[Where a registered dealer having goods in stock which had not suffered tax at full rate, intends to exercise option to pay tax under sub-section (2) of section 3, he shall deposit tax on such stock at the rates applicable at the time of exercising the option, and proof of tax so deposited shall be submitted along with his application for exercising such option.] [Inserted by No. F. 12(63) FD/Tax/2005-60, dated 9-6-2006, Published in Rajasthan Gazette Extraordinary, Part IV-C(I), dated 17-6-2006, page 27(1).](8)A registered dealer who opts to pay tax under sub-section (2) of section 3, the credit of input tax availed by him on the goods in stock shall be reversed.(9)The dealer opting for payment of tax under sub-section (2) of section 3 or section 5, shall not be entitled to claim input tax credit in respect of the goods in stock on the date of exercise of such option.(10)In case a dealer opts to pay tax in accordance with sub-section (7) of section 4, the following procedure shall be adopted.-(i)A registered dealer who opts to pay tax at the full rate on the maximum retail

price of the notified goods under sub-section (7) of section 4, shall submit an application [in Form VAT- 06D electronically through the official web-site of the Department in the manner provided therein] [Substituted 'to this effect, on a plain paper' by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).] to his assessing authority or officer authorized by the Commissioner, [within sixteen days of commencement of the Act or within thirty days of start of his business, whichever is later.] [Substituted by No. F. 12(63) FD/Tax/2005-34, dated 5-5-2006, Published in Rajasthan Gazette Extraordinary, Part IV-C(I), dated 6-5-2006, page 15.] For subsequent years, such application shall be submitted within thirty days of the commencement of the financial year. The opting dealer shall charge tax on the maximum retail price if it is exclusive of tax and in case the maximum retail price is inclusive of tax, the dealer shall charge tax on the price as calculated hereunder.- $\text{Price} = (\text{Maximum Retails Price} \times 100) / (100 + \text{Rate of tax})$ The amount of tax so charged shall be the output tax of such dealer.(ii)Where a registered dealer purchases any goods from the dealer covered under sub-rule (1), sale of such goods made by him shall not be included for determining his turnover of sales as defined in clause (41) of section 2. Such dealer shall maintain a separate account of such goods, tax paid and reimbursement of tax so paid, and shall submit the details thereof, along with his returns to his assessing authority or authorized officer. He shall also indicate separately in his sale invoice, the amount of reimbursement of tax paid by him at the time of purchase.(iii)Where a registered dealer purchases any goods, as notified by the State Government under sub-section (7) of section 4, from a registered dealer, other than the dealers specified in sub-rule (1), sale of such goods made by him shall not be included for determining his turnover of sales as referred to in clause (41) of section 2. Such dealer shall maintain a separate account of such goods, tax paid and reimbursement of tax so paid, and shall submit the details thereof, along with his returns to his assessing authority or authorized officer. He shall also indicate separately in his sale invoice, the amount of reimbursement of tax paid by him at the time of purchase.(11)The input tax credit under section 19 of the Act, for stock on the date of commencement of the Act shall be available only after the quarter ending on 30th June, 2006, and the eligible dealer shall be entitled to claim such credit in six equal monthly installments starting from July 1, 2006, provided that such dealer has submitted the information required under sub-section (2) of section 93 of the Rajasthan Sales Tax Act, 1994, within the time specified in the notification [However, in case a dealer has availed such input tax credit even before the above specified period, such input tax credit would be reversed unless the dealer deposits interest for the period of earlier availment of such input tax credit up to 31.3.2008.] [Added by Notification No. S.O. 439, dated 25.2.2008 (w.e.f. 31.3.2006).]

19. [Returns. [Substituted by Notification No. S.O. 586, dated 9.3.2011 (w.e.f. 31.3.2006).]

(1)The return referred to in sub-section (1) of section 21 of the Act, shall be submitted by a dealer in Form VAT-10, VAT 10A and VAT 11, as the case may be.(2)[Every dealer shall submit return electronically through the official website of the department, unless otherwise notified by the Commissioner. The return shall be digitally signed by the dealer or his business manager. However, where the dealer has given his consent to use the official website for submitting return in the prescribed manner, he may submit return without digital signature. However, for the period prior to 01.04.2014, if the dealer has failed to furnish the signed copy of acknowledgement generated through the official website of the department, within the time prescribed under the rules which

were in force at that time, the date of submission of signed copy of said acknowledgement shall be deemed to be the date of the filing of the return.] [Substituted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).](3)[Where the amount of tax, interest or late fee, if any, is not paid electronically, the dealer shall furnish the copy of e-challan, receipt in Form VAT-38 or certificate of tax deduction at source, as a proof of deposit, to the assessing authority or the officer authorized by the Commissioner, when demanded by such authority or the officer.] [Substituted by Notification No. G.S.R. 30, dated 9.10.2014 (w.e.f. 31.3.2016).](3-A) The dealer shall also submit;(i)the trading account and in case of manufacturer, trading and manufacturing account, with the fourth quarterly return or the annual return, as the case may be;(ii)the profit and loss account within nine months of the close of the year [***](4)Return in Form VAT-11 shall be submitted, within ninety days of the end of the relevant year, by the following class of dealers:(a)who has opted for payment of tax under sub-section (2) of Section 3; or(b)who exclusively deals in goods;(i)which are exempted under the Act or(ii)on which option to pay tax in lump sum has been exercised under Section 5; or(iii)which are taxable at first point in the series of sales and the goods have suffered tax at the said first point; or(iv)which are taxable at minimum retail price under sub-section (7) of Section 4 and such goods have suffered tax at maximum retail price under the said such section; or(v)which are exempted under sub-section (3) of Section 8 on the condition of payment of exemption fee, or(vi)as may be notified by the Commissioner.[Provided that in case dealer who is required to get his accounts audited under Section 44-AB of the Income Tax Act, 1961 (Central Act No. 43 of 1961), may submit return within nine months from the end of the relevant year.] [Added by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).][Provided further that the return in Form VAT-11 for the period ending on 30.6.2017 shall be submitted on 30.9.2017 by the dealers other than those engaged in sale or purchase of goods included in Entry Number 54 of the State List of Seventh Schedule to the Constitution.] [Added by Notification No. S.O. 86, dated 29.6.2017 (w.e.f. 31.3.2006).](5)[Return in Form VAT-10 shall be submitted by all dealers other than those enumerated in sub-rule (4) above, along with statement of purchases in Form VAT-07A and statement of sales in Form VAT-08A, -(a)within sixty days of the end of the quarter by the dealers who have deposited less than Rs. 50,000/- as tax under the Rajasthan Value Added Tax Act, 2003, including the Central Sales Tax Act, 1956, during the previous year;(b)within forty five days of the end of the quarter by the dealers other than enumerated in clause (a) above.][Provided that the return in Form VAT-10 for the period ending on 30.6.2017 shall be submitted upto 30.9.2017 by the dealers other than those engaged in sale or purchase of goods included in Entry Number 54 of the State List of Seventh Schedule to the Constitution,] [Added by Notification No. S.O. 86, dated 29.6.2017 (w.e.f. 31.3.2006).](6)Annual Return in Form VAT-10A shall be submitted by all dealers covered under sub-rule (5) within nine months from the end of the relevant year.(7)[Notwithstanding anything contained in this rule, any dealer or class of dealers as may be specified by the Commissioner, shall file the return referred to in sub-section (1) of Section 21 of the Act, electronically in the manner as provided in Rule 19-A of the said rules.] [Added by Notification No. G.S.R. 76, dated 29.8.2008 (w.e.f. 31.3.2006).][Provided that the return in Form VAT-10-A for the period ending on 30.6.2017 shall be submitted upto 31.3.2018 by the dealers other than those engaged in sale or purchase of goods included in Entry Number 54 of the State List of Seventh Schedule to the Constitution.] [Added by Notification No. S.O. 86, dated 29.6.2017 (w.e.f. 31.3.2006)](8)Where a dealer discovers any omission or error in Form VAT-B furnished by him, he may furnish revised return at any time prior to the due date of filing annual return or audit report or on receipt of the notice under sub-section (1) of Section (1) of Section 24,

whichever is earlier.(9)Notwithstanding any thing contained in sub-rule (1) to 7) above, the return(s) for the period prior to 01.04.2011 may be submitted in such manner and in such form which was in force for that period.] [Substituted by Notification No. S.O. 192, dated 26.3.2012 (w.e.f. 31.3.2006).]

19A. [Late fee. [Substituted by Notification No. S.O. 238, dated 6.3.2013 (w.e.f. 31.3.2006).]

- Where a dealer furnishes the return after the prescribed time, he shall pay a late fee of-(i)rupees one hundred per day subject to a maximum of rupees twenty five thousand, in case the dealer is required to pay tax for each month or part thereof under Section 20 of the Act;(ii)rupees fifty per day subject to a maximum of rupees one thousand, in case there is no turnover of the dealer during the period under return; and(iii)rupees fifty per day subject to a maximum of rupees five thousand, in all other cases.]

20. Requisition of return from an unregistered dealer.

(1)The assessing authority or the authorized officer, may by a notice in Form VAT-14, require any unregistered dealer to furnish within the time specified in the notice, a return or returns in Form VAT-10 in respect of the period specified in the notice; however, such notice shall not be with respect to any period prior to five years from the date of issue of such notice.(2)On the service of the notice under sub-rule (1), the dealer concerned shall file the return or returns as directed in the notice. If dealer fails to comply, the assessing authority or the authorized officer shall proceed to assess the dealer to the best of his judgment.

21. [Declaration forms. [Substituted by Notification No. S.O. 238, dated 6.3.2013 (w.e.f. 31.3.2006).]

(1)A dealer, who claims partial or full exemption from payment of tax on sale of goods,-(i)[to another dealer or person in the State, shall furnish a duly filled in declaration or certificate or declaration in Form VAT-72 obtained from the purchasing dealer or person, required to be furnished under any notification issued under the Act, to his assessing authority up to the due date of filing of annual return or audit report, as the case may be;](ii)in the course of export of those goods out of the territory of India within the meaning of sub-section (3) of Section 5 of the Central Sales Tax Act, 1956 (Act No.74 of 1956), shall furnish a duly filled in and signed declaration in Form VAT-15 obtained from the exporter, to his assessing authority, up to the due date of filing of annual return or audit report, as the case may be:Provided that the Commissioner on being satisfied and after recording reasons for doing so, may by notification in the Official Gazette, extend the period of furnishing such declaration Form or certificate for a period not exceeding one year.Provided further that for the assessment completed up to September 30, 2012, the dealer may furnish the declaration Forms or certificates up to June 30, 2013.[Provided further that for the assessments completed upto 30.6.2017, the dealer may furnish the declaration Forms or certificate upto 31.3.2018.] [Substituted by Notification No. S.O. 86, dated 29.6.2017 (w.e.f 31.3.2006).] 2007.] [Inserted by No. F. 12(28)

FD/Tax/2007/149, dated 9-3-2007, Published in Rajasthan Gazette Extraordinary, Part IV-C(I), dated 9-3-2007, page 451.][Provided also that for the assessment related to year 2015-16 onwards, the dealer may furnish the declaration Forms or certificate upto the time of assessment by the assessing authority or upto 31.3.2019, whichever is later.] [Added by Notification No. S.O. 86, dated 29.6.2017 (w.e.f 31.3.2006).](2)For obtaining declaration Form VAT-15, the dealer shall submit an initial application to his assessing authority, electronically through the Official Website of the Department in the manner as provided therein.(3)On receipt of such application, the assessing authority, subject to the provisions of sub-rule (4) and subject to compliance of notice issued under sub-Section (2) of Section 91 of the Act, if any, shall grant permission to the dealer to generate declaration Form VAT-15 electronically through the Official Website of the Department, and intimation of such permission shall be communicated to the dealer, through the Official Website of the Department.(4)The assessing authority shall reject the application submitted under sub-rule (2), where,-(a)the applicant dealer has failed to comply with an order demanding initial or additional security under Section 15 of the Rajasthan Value Added Tax Act, 2003 and/or under sub-section (2A) of Section 7 and / or under sub-section (3A) of Section 7 of the Central Sales Tax Act, 1956; or(b)the applicant dealer does not require the declaration Forms applied for; or(c)the applicant dealer has not made proper use of Forms previously obtained by him; or(d)the applicant dealer has failed to make payment of any outstanding demand(s) under the Rajasthan Value Added Tax Act, 2003 and / or the Central Sales Tax Act, 1956 and/or the the Rajasthan Sales Tax Act, 1994 and / or the Rajasthan Sales Tax Act, 1954; or(e)the applicant dealer has failed to pay tax or any other sum due under the provisions of the Rajasthan Value Added Tax Act, 2003 and / or the Central Sales Tax Act, 1956, within the time prescribed under the said Act; or(f)the applicant dealer has failed to furnish any return or returns in accordance with the provisions of the Rajasthan Value Added Tax Act, 2003 and the Central Sales Tax Act, 1956 for the immediately preceding two years; or(g)the verification of facts and statements made in the application of registration in accordance with the provisions of the Rajasthan Value Added Tax Act, 2003 has not been made;However, the Commissioner or any officer authorized by the Commissioner in this behalf, in any particular case, if satisfied that the interest of the State revenue so requires, may direct the assessing authority to grant permission under sub-rule (3) subject to such conditions as may be considered reasonable.(5)After grant of permission for generation of declaration in Form VAT-15, the dealer shall submit a subsequent application for generation of declaration Form VAT-15 through the Official Website of the Department in the manner as provided therein.(6)After submission of application as provided in sub-rule (5), the system shall generate duly filled in declaration Form VAT-15, subject to the provisions of sub-section (7), separately for each transaction.(7)The system shall not generate declaration Form VAT-15, after the grant of permission under sub-rule (3) for generation of declaration Form VAT-15 electronically, where the dealer fails to,-(i)make payment of any outstanding demand(s) under the Rajasthan Value Added Tax Act, 2003 and/ or the Central Sales Tax Act, 1956 and / or the Rajasthan Sales Tax Act, 1994 and / or the Rajasthan Sales Tax Act, 1954; or(ii)pay tax or any other sum due under the provisions of the Rajasthan Value Added Tax Act, 2003 and/ or the Central Sales Tax Act, 1956 within the timeprescribed under the said Act; or(iii)furnish any return or returns in accordance with the provisions of the Rajasthan Value Added Tax Act, 2003 and the Central Sales Tax Act, 1956 for the immediately preceding two years.The dealer shall be allowed to generate the declaration Form VAT-15 only after fulfillment of above requirements. However, the Commissioner or any officer authorized by the Commissioner in this

behalf, in any particular case, if satisfied that the interest of the State revenue so requires, may dispense with the above requirements, and permit the assessing authority to allow the dealer to generate such forms in such numbers, subject to such conditions and restrictions as may be considered reasonable.(8)Where any dealer, after generation of declaration Form VAT-15 discovers that he has filled in incorrect particulars or any other information at the time of generating the declaration mentioned above, and intends to rectify the same, he shall submit an application to his-assessing authority within sixty days of the generation of such declaration form, mentioning therein the incorrect particulars or any other information furnished by him which he wants to rectify and the correct particulars or any other information in respect thereof. Such application shall be accompanied with a printed copy of each declaration, along with an undertaking in' the form of an affidavit mentioning therein the particulars of transactions for which the declaration was generated and the statement that he has not issued the printed copy of such declaration to any person including the selling dealer and in case of any loss to the State exchequer, he shall indemnify the same to the State Government along with the interest and penalty, if any. The assessing authority on receipt of such application along with affidavit of undertaking, on being satisfied shall cancel the print out of declaration submitted by the dealer along with the application and shall keep the application along with cancelled print out of declaration and undertaking of indemnity on the record of the dealer. The assessing authority shall cancel such declaration in the system through the computer network.[Provided that Deputy Commissioner (Administration) having jurisdiction, for the reason to be recorded in writing, in any particular case, may allow the dealer for submission of such application upto a period of two years from the date of generation of such declaration from or upto 31.03.2017, whichever is latter.] [Substituted by Notification No. S.O. 146, dated 8.3.2017 (w.e.f. 31.3.2006).](9)No registered dealer who has generated the declaration Form(s) through the Official Website of the Department shall either directly or otherwise, transfer the same to any other person except for the lawful purpose.(10)Every registered dealer shall keep the declaration Form(s) generated by him through the Official Website of the Department, in safe custody and shall be personally responsible for the loss of Government revenue, if any, directly or indirectly from any theft, loss or destruction thereof. If any such form is stolen, lost or destroyed, the dealer shall immediately report the fact to his assessing authority or the officer authorized by the Commissioner in this behalf, and shall issue public notice of such theft, loss or destruction, and take such further action(s) as directed by the assessing authority or the officer authorized.(11)The dealer who reports theft, loss or destruction from his custody of any declaration Form(s) generated by him through the Official Website of the Department, shall be required to furnish security by way of an indemnity bond in Form VAT-65 against any possible misuse of the form, and when any form duly completed and signed by the dealer is reported to have been stolen, lost or destroyed while in transit between the purchasing dealer and the selling dealer or between the selling dealer and the assessing authority, the purchasing dealer or the selling dealer, as the case may be, shall be required to furnish an indemnity bond as aforesaid.(12)Where an indemnity bond under sub-rule (11) is to be furnished by the selling dealer, it shall be of such amount as the assessing authority having regard to the circumstances of the case may decide and shall be furnished within such period as may be specified by the assessing authority.(12A)[The assessing authority or the officer authorized by the Commissioner after receipt of information of stolen, lost or destroyed declaration form under sub-rule (10) and after having obtained security under sub-rule (11) or (12), as the case may be, shall, from time to time, get published the particulars of such declaration forms in the Official

web-site of the Department.] [Inserted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).](13)Before furnishing declaration Form to the selling dealer, the purchasing dealer or his business manager or any person specifically authorized by him in this behalf shall affix his signature in the space provided in the Form for this purpose. Thereafter the purchasing dealer shall retain the counterfoil of the form and the other two portions marked "original" and "duplicate" shall be handed over by him to the selling dealer. The selling registered dealer shall retain with him the portion marked 'duplicate' and shall furnish to his assessing authority, the portion marked 'original' of the form "VAT-15" received by him along with the evidence of export of goods.(14)No purchasing dealer shall furnish and no selling dealer shall accept a declaration Form, which is,-(i)forged or fake, or not generated through the Official Website of the Department; or(ii)reported stolen, lost or destroyed under sub-rule (10); or(iii)cancelled under sub-rule (8).(15)[Notwithstanding anything contained in sub-rule (2) and (3) above, duly filled in declaration Form VAT-15 may be obtained by a dealer electronically through the official website of the Department.] [Added by Notification No. S.O. 192, dated 26.3.2012 (w.e.f. 31.3.2006).]]

Chapter VI

Assessments, Demands and Incidental Matters

22. Determination of taxable turnover.

(1)For the purpose of determining the taxable turnover for levying tax under sub-section (1) of section 4 of the Act, the following amounts shall be deducted from turnover.-(a)on which no tax is leviable under the Act;(b)which has been exempted from tax; [XX] [The word 'and' deleted by No. F. 12(28) FD/Tax/2007/149, dated 9-3-2007, Published in Rajasthan Gazette Extraordinary, Part IV-C(I), dated 9-3-2007, page 451.](c)the sale price of the goods returned to the dealer by the purchaser within a period of six months from the date of VAT invoice thereof;(d)[The sale price of the goods consigned by the principal to the agent where such sale is covered by Form VAT-35, VAT-36 and VAT-36A.] [Inserted by No. F. 12(28) FD/Tax/2007/149, dated 9-3-2007, Published in Rajasthan Gazette Extraordinary, Part IV-C(I), dated 9-3-2007, page 451.][***] [Deleted '(2) and (2A) ' by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).](3)The computation of purchase price, if any, for levying tax under sub-section (2) of section 4 of the Act, shall be made in accordance with clause (28) of section 2, and the same shall be added in the taxable turnover of the dealer.(4)The sale price of the goods sold by the commission agent on behalf of his principal registered under the Act, shall be added in the taxable turnover of the principal.(5)The amount of cess levied by the State Government for specific purposes, shall be deducted for determination of taxable turnover.(6)[Where any trade discount or incentive in terms of quantity of goods in relation to any sale of goods has been allowed by a dealer who has opted for payment of tax under sub-section (7) of Section 4 of the Act, the maximum retail price of goods given under any trade discount or incentive in terms of quantity shall also be included in taxable turnover.] [Added by Notification No. S.O. 586, dated 9.3.2011 (w.e.f. 31.3.2006).]

22A. [Determination of taxable turnover in case of transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract. [Inserted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).]

(1)Notwithstanding anything contained in Rule 22, the taxable turnover for levying tax under sub-section (1) of section 4 of the Act. in case of transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract, may be determined by effecting the following deductions from the gross value of the contract, in so far as the amounts relating to the deductions pertaining to the said works contract,-(a)on which no tax is leviable under the Act;(b)which has been exempted from tax;(c)labour and service charges for the execution of the works;(d)charges for planning, designing and architect's fees;(e)charges for obtaining on hire or otherwise, machinery and tools for the execution of the works contract;(f)cost of consumables such as water, electricity, fuel used in the execution of works contract, where the property is not transferred in the course of execution of the works contract;(g)cost of establishment of the contractor to the extent to which it is relatable to the supply of the said labour and services;(h)other similar expenses relatable to the said supply of labour and services, where the labour and services are subsequent to the said transfer of property; and(i)profit earned by the contractor to the extent it is relatable to the supply of labour and services:Provided that where the contractor has not maintained accounts which enable a proper evaluation of the different deductions as above or where the assessing authority is of the opinion that accounts maintained by the contractor are not sufficiently clear and intelligible, or is considered to be unreasonable high in view of the nature of the contract, the deductions provided above shall be allowed by the assessing authority according to the limits laid down in Column 3 for the type of contract specified in Column 2 of the table given below:Table

S. No.	Type of contract	[Deduction in percentage of gross value of contract] [[Substituted 'Labour charges as a percentage of gross valueof contract' by Notification No. S.O. 175, dated 4.12.2015.]]
1	2	3
1	Fabrication and installation of plant andmachinery.	25
2	Fabrication and erection of structural works of iron and steel including fabrication, supply and erection of irontrusses, purlins and the like.	15
3	Fabrication and installation of cranes andhoists.	15
4	Fabrication and installation of rolling shuttersand Collapsible gates.	15
5		30

	Civil works like construction of buildings, bridges, roads, dams, barrages, canals and diversions.	
6	Installation of doors, door frames, windows, frames and grills.	20
7	Supply and fixing of tiles, slabs, stones and sheets.	25
8	Supply and installation of air conditioners and air coolers.	15
9	Supply and installation of air conditioning equipments including deep freezers, cold storage plants, humidification plants and dehumidors.	15
10	Supply and fitting of electrical goods, supply and installation of electrical equipments including transformers.	15
11	Supply and fixing of furniture and fixtures, partitions including contracts for interior decorators and false ceiling.	20
12	Sanitary fitting for plumbing and drainage or sewerage.	20
13	Laying underground or surface pipelines, cables or conduits.	30
14	Supply and erection of weighing machines and weigh-bridges.	15
15	Painting, polishing and white washing.	25
16	All other contracts not specified from serial number 1 to 15 above.	25

Note. - The percentage is to be applied after deducting from the total value of the contract, the cost of land determined under sub-rule (3), if any, and the quantum of tax separately charged by the contractor if the contract provides for separate charging of tax. (2) In case of construction contract, where along with the immovable property, the land or, as the case may be, interest in the land, underlying the immovable property is to be conveyed, and the property in the goods (whether as goods or in some other form) involved in the execution of the works contract is also transferred to the purchaser, such transfer is liable to tax under this rule. The value of the said goods at the time of transfer shall be calculated after making the deductions under sub-rule (1) and the cost of the land as determined under sub-rule (3) from the total value of agreement. (3) The cost of the land shall be determined in accordance with the rates as recommended or determined under Rule 58 of the Rajasthan Stamps Rules, 2004, as applicable on the 1st January of the year in which the agreement to sell the property is made. (4) Where the dealer who undertakes the construction of flats, dwellings or buildings, premises and transfers them in pursuance of an agreement along with the land or interest underlying the land, then after deductions under sub-rule (1) and (3) from the total

agreement value, the sale price shall be determined depending upon the stage at which the agreement with the purchaser is entered, according to the limits laid down in Column 3 for the type of contract specified in Column 2 of the table given below:Table

S. No.	Stage at which the developer enters into a contract with the purchaser	Amount to be determined as value of agreement ¹
1	2	3
1	Up to completion of plinth level	95.00%
2	From plinth level to completion of 100% RCC framework.	85.00%
3	From completion of RCC framework to Occupancy Certificate	55.00%
4	From Occupancy certificate till the completion of construction.	Nil

(5) The value of goods so arrived at under sub-rule (1) shall, for the purpose of levy of tax, be the sale price or, as the case may be, the purchase price relating to the transfer of property in goods (whether as goods or in some other form) involved in the execution of works contract. (6) Where a works contractor who has exercised option of exemption fee under a notification issued under sub-section (3) of section 8 of the Act or has opted for payment in lump sum in lieu of tax, awards whole or part of such contract to a sub-contractor, while determining the taxable turnover of sub-contractor apart from deduction provided under sub-rule (1), the turnover of transfer of property in goods involved in execution of such subcontract, shall be deducted: Provided that [where the contractor has opted for Option A under notification number F. 12(23) FD/Tax/2015-206 dated 09.03.2015] the sub-contractor shall purchase goods used in the execution of the work contract, from a registered dealer of the State, and in case of use of any goods in the execution of the work contract, which is procured or purchased from a dealer other than the registered dealer of the State, the sub-contractor shall be liable to pay an amount equal to the amount of tax that would have been payable had the goods been purchased in the State from a registered dealer.]

23. Guidelines for determination of market price.

- For determination of the fair market price under section 81, the assessing authority or the officer authorized by the Commissioner, shall compare the market price of the goods in the case of a manufacturer with the price being charged by other manufacturers, in the case of a wholesaler with the price being charged by other wholesalers and in the case of a retailer with the price being charged by other retailers.

24. Notice for payment of demand.

- 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 or any other officer authorized by the Commissioner or any official authorized under sub-section (6) of section 28, shall serve a demand notice on the dealer or the person in Form Vat-17 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 or any other

officer authorized by the Commissioner or any official authorized under sub-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.

25. Application for Stay of recovery of demand.

- An application for stay of recovery of demand shall be made before the Appellate authority in Form VAT-18.

26. Grant of installments.

(1)An application for grant for grant of installments shall be submitted in Form VAT-19 before the concerned officer as mentioned in sub-rule (2) and (3).(2)Where a dealer or person is not in a position to make payment of the demand outstanding against him under an order passed under the repealed Act or under this Act or under the Central Sales Tax Act, 1956, installments under sub-section (5) of section 38, may be granted to such dealer or person for a period not exceeding twelve months from the date of such order,-(a)by the Assistant Commercial Taxes Officer, in case the demand does not exceed rupees fifty thousand; and(b)by the Assistant Commissioner or Commercial Taxes Officer, as the case may be, in case the demand does not exceed rupees two lacs.(3)Where the amount of the demand exceeds the limits specified in clauses (a) and (b) of sub-rule (2) or the period of twelve months is found insufficient in view of the circumstances of the case, prior permission in writing shall be required,-(i)from the Assistant Commissioner or Commercial Taxes Officer having jurisdiction, if the amount of such demand exceeds rupees fifty thousand but does not exceed rupees two lacs;(ii)from the Deputy Commissioner (Administration) having jurisdiction, if the amount of such demand exceeds rupees two lacs but does not exceed rupees ten lacs and/or the proposed period of installments does not exceed twenty four months; and(iii)from the Commissioner, if the amount of such demand exceeds rupees ten lacs and/or the proposed period of installments does not exceed thirty six months.(4)Where payment of any demand is postponed by installments, in sub-rules (2) and (3) beyond a period of one month, the dealer shall be required to furnish a surety bond, acceptable to the assessing authority or the officer authorized by the Commissioner, in Form VAT-64 executed with two sureties, for the purpose of ensuring such payment.

27. Refund.

(1)(a)Subject to the provisions of sub-section (2) of section 17, section 53 and 54, where the assessing authority or the authorized officer after having verified deposits, 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 an order passed by any competent officer, authority or court, such assessing authority or authorized officer, suo motu or on an application made in this behalf in Form VAT-20 or VAT-21 or VAT-22, as the case may be, shall pass an order for refund, and shall issue a refund order in Form VAT-23 along with an advice to the Treasury Officer or Sub-Treasury Officer or the Manger of the Bank authorized to receive money on behalf of the State Government, in Form VAT-24.(b)Where a dealer desires the adjustment of the refund to be made

under sub-clause (a), against any amount payable by him, the assessing authority or the authorized officer, as the case may be, shall issue a refund adjustment order in Form VAT-25 authorizing him to deduct the amount refundable from the amount payable by him.(2)Notwithstanding anything contained in sub-rule (1), where a demand is outstanding against a dealer or a person who is entitled to a refund, the assessing authority or the authorized officer shall suo motu issue a refund adjustment order in Form VAT-25 for adjusting the refund against such outstanding demand.(3)No claim of refund shall be rejected without giving the dealer or the person claiming refund, an opportunity of being heard and without recording reasons in writing.

27A. [[Deleted by Notification No. S.O. 586, dated 9.3.2011 (w.e.f. 31.3.2006).]

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27A. [Provisional refund of tax in certain cases. [Inserted by Notification No. S.O. 110, dated 8.7.2009 (w.e.f. 31.3.2006).]- Notwithstanding anything contained in these rules, where a dealer has opted for quarterly assessment and files return electronically, he shall be allowed provisional refund to the extent of fifty percent of refundable amount, not later than thirty days from the last date of filing of the return for the relevant quarter. The provisional refund so granted shall be subject to subsequent verification of deposit of refundable amount.]

28. [Refund in case of wrong deposition or excess deposition of any amount. [Substituted by Notification No. G.S.R. 8, dated 24.5.2016 (w.e.f. 31.3.2006).]

(1)An application for refund of any amount which has been deposited wrongly or in excess shall be submitted by a dealer in Form VAT-20AA electronically through the official website of the department in the manner provided therein, after submission of return in Form VAT-10, if applicable, along with Form VAT-26 duly digitally signed by the Accountant to the officer authorized by the Commissioner under sub-section (3A) of section 53.(2)The authorized officer on receipt of application shall conduct an enquiry to verify the fact that the amount mentioned in the application is not payable or has been deposited in excess of the amount payable by the dealer for the tax period mentioned in the challan. If any amount is found refundable to the dealer, he shall forward the application to the assessing authority to grant refund with such directions as he deems fit. Where the authorized officer is of the opinion that amount mentioned in the application is not refundable to the dealer he shall pass an order after providing an opportunity of being heard to the dealer.(3)The assessing authority on receipt of such directions as mentioned (2) above, shall take appropriate step to comply with the directions and after shall pass an order for refund in Form VAT-23, within thirty days of receive directions.(4)The assessing authority or the authorized officer shall submit Fore, electronically through the official website of the Department to an officer : by the Commissioner as Central Refund Officer within two working days of j such order.(5)The provisions of sub-rule (8) to (12) of Rule 27 of these rules shall mutandis apply.]

28. Refund in case of export.- (1) A dealer, whose sales are in the course of export out of the territory of India within the meaning of sub-section (1) of section 5 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956), shall submit an application in Form VAT-21 along with return in Form

VAT-10, to the assessing authority or the authorized officer for claim of refund of input tax paid by him, and shall furnish-(a) certified copy of air consignment note/bill of lading/railway receipt of goods vehicle or post receipt or any other documents in proof of export of goods across the customs frontier of India;(b) duplicate copy of the sale invoice;(c) certified copy of VAT invoice on basis of which refund of input tax is being claimed;(d) an undertaking to the effect that in case of re-import of such goods, he will communicate within a period of one month from the date of re-import into India of such goods, to the assessing authority or any other officer authorized by the Commissioner in this behalf and shall repay, forthwith, the amount of refund granted to him on this account along with interest at such rate as may be notified under section 55 of the Act; and(e) a certificate of an Accountant regarding the purchase and sale of goods and the correctness of claim of refund in Form VAT-26.Explanation.- The word "Accountant" shall have the same meaning as mentioned in section 73.(2) A dealer, whose sales are in the course of export out of the territory of India within the meaning of sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956), shall submit an application in Form VAT-21 along with return in Form VAT-10 to the assessing authority or authorized officer for claim of refund of input tax paid by him, and shall furnish,-(a) attested copy of declaration Form VAT-15 or Form 'H' as the case may be;(b) certified copy of air consignment note/bill of lading/railway receipt or goods vehicle or postal receipt or any other documents in proof of export of goods across the customs frontier of India;(c) duplicate copy of the same invoice;(d) certified copy of purchase invoice on basis of which refund of input tax is being claimed;(e) an undertaking of the exporter to the effect that in case of re-import of such goods, he will communicate within a period of one month from the date of re-import into India of such goods, to the selling dealer, to his assessing authority and the assessing authority or the authorized officer of the selling dealer; and an undertaking of the dealer claiming refund that on communication of re-import of such goods from the exporter, he shall repay, forthwith, the amount of refund granted to him on this account along with interest at such rate as may be notified by the State Government under section 55 of the Act; and(f) certificate regarding the purchase and sale of goods and the correctness of claim of refund in Form VAT-26 of an Accountant.Explanation.- The word "Accountant" shall have the same meaning as mentioned in section 73.(3) On submission of the documents as mentioned in sub-rule (1) or (2), the assessing authority or authorized officer, having been satisfied as to the correctness of documents furnished, shall issue the refund in Form VAT-23 or VAT-25 as the case may be, within thirty days of the submission of the application completed in all respect.

29. Refund to a person not registered under the Act.

(1)Where any amount of tax or any amount in lieu of tax has been collected or deducted from a person not registered under the Act, and the same is not found payable by him, such person shall submit an application in Form VAT-22, to claim refund of said amount, to the Assistant Commissioner or Commercial Taxes Officer in whose jurisdiction such person ordinarily resides, and in case of person not residing in the State, such application shall be submitted to the office authorized by the Commissioner in this behalf, and shall also furnish-(i)proof of payment of tax;(ii)copy of the contract, in case of contractor; and(iii)any document in support that he is not liable to pay tax.(2)On submission of the documents as mentioned in sub-rule (1), the officer mentioned in sub-rule (1), on being satisfied as to the correctness of such documents, shall issue the refund in Form VAT-23, within sixty days of the submission of the application completed in all

respect.

Chapter VII

Appeal and Revision

30. Appeal to the Appellate Authority.

(1)The memorandum of appeal under section 82 shall be submitted in duplicate in Form VAT-27 completed in all respect.(2)Application for condonation of delay, if any, shall be submitted in Form VAT-28.(2A)[Notwithstanding anything contained in sub-rule (1) and (2) above, for the period upto the date of commencement of the Rajasthan Value Added Tax (Second Amendment) Rules, 2017, the memorandum of appeal in From VAT-27 and application for condonation of delay in From VAT-28, submitted in such from and manner which was in force prior to the Rajasthan Value Added Tax (Third Amendment) Rules, 2015, shall be deemed to have been submitted under sub-rule (1) and/or (2) above, as the case may be.(2B)The appellant or his authorized representative shall submit the acknowledgement generated through the official website of the department along with proof of deposit as required under sub-section (3) section 82 of the Act and the certified copy of the order against which appeal has been field within seven working days of filing of appeal before the appellate authority concerned.] [Inserted by Notification No. S.O. 146, dated 8.3.2017 (w.e.f. 31.3.2006).](3)The memorandum of appeal shall be presented by the appellant or his authorized representative to the appellate authority or to such members of his staff as the appellate authority may appoint in this behalf, or may be sent by registered post.(4)Defect(s), if any, in the memorandum of appeal or otherwise, shall be intimated to the appellant and the same shall be removed within sixty days of submission of Form VAT-27. The appellate authority, after recording reasons in writing, may extend the time for removal of such defects.(5)The appellate authority shall, after entertaining the appeal in accordance with the provisions of sub-section (3) of section 82, send a copy of the memorandum of appeal to the assessing authority or the officer concerned, asking him to send the comments along with the relevant record.(6)The appellate authority shall give notice of the date fixed for hearing to the appellant and to the assessing authority or the officer concerned.(7)Where the appellate authority remands a case, it shall specify a date in the order for appearance of the appellant before such authority or officer.

31. Appeal to the Tax Board.

(1)An appeal to be submitted before the Tax Board under sub-section (2) and (3) of section 83 shall be in Form VAT-29 in [quadruplicate] [Substituted 'triplicate' by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).] and a memorandum of cross-objections under sub-section (5) of the said section shall be in Form VAT-30 in [quadruplicate] [Substituted 'triplicate' by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).], and the procedure prescribed in rule 30 shall mutatis mutandis apply to the application for such appeal or a memorandum of cross-objections.(2)An appeal to the Tax Board shall be heard and disposed off by the Chairperson or any member of the Tax Board sitting in single Bench or by a Bench consisting of two or more members. However, an

appeal under section 83 in respect of the following matters shall be heard and disposed of by a Bench of the Tax Board consisting of two or more members,-(i)An order referred to in clause (a) of sub-section (1) of section 83;(ii)Issues involving classification of goods for the purpose of rate of tax or exemption from tax; and(iii)Where the disputed amount of demand exceeds rupees five lacs.Explanation - In the case of an appeal against an order of remand made by the appellate authority, the amount which was in dispute before such appellate authority, shall be deemed to be the disputed amount for the purpose of clause (iii) of sub-rule (2).(3)Notwithstanding anything contained in sub-rule (2), where the Member(s) of the Tax Board sitting in a Bench cannot hear an appeal, listed to be heard by such Bench, on account of any judicial propriety, the Chairperson shall transfer such appeal to another Bench.(4)Notwithstanding anything contained in sub-rule (2), the Chairperson, on the request of any party to the case in wilting or on a reference being made by a member sitting in Single Bench, or suo motu having satisfied that the case involves an important question of law and deserves to be heard by a Bench consisting of two or more members, shall have the power to order that the case shall be heard and disposed off by Bench so constituted.

32. Revision to the High Court.

- An application for revision to be presented to the High Court under sub-section (1) or sub-section (2) of section 84 shall be in Form VAT-31.

33. Dismissal in default.

(1)Where an appellant or his authorized representative does not appear on the date fixed for hearing of an appeal filled under rule 30 or 31, the appellate authority or the Tax Board, as the case may be, may dismiss the appeal in default.(2)Where the appellant makes an application in Form Vat-32 within thirty days of the date of communication of such order, and satisfies the authority who dismissed the appeal, that he was prevented by sufficient cause from appearing before him on the date that had been fixed for hearing, such appeal may be restored with such conditions as may be deemed fit.

34. Officer not to hear appeal against order passed by him in another capacity.

(1)No officer acting as appellate authority or Member of the Tax Board shall hear any appeal against any order passed by him in another capacity.(2)When any such appeal as referred to in sub-rule (1) comes before any appellate authority or the Member of the Tax Board, such appellate authority or Member shall forthwith refer the matter to the Commissioner or the Chairperson of the Tax Board, as the case may be, and the Commissioner or the Chairperson of the Tax Board, as the case may be, and the Commissioner or the Chairperson of the Tax Board shall thereupon transfer the same for disposal to any other appellate authority or Member.

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

- If an order, passed in appeal or revision under section 82, 83, 84 or 85 has the effect of varying the order of [an assessing authority or any other authorized officer or the State Level Screening Committee or the District Level Screening Committee, the assessing authority or such other authorized officer or the State Level Screening Committee or the District Level Screening Committee] [Substituted 'an assessing authority or any other authorized officer, the assessing authority or such other authorized officer' by Notification No. S.O. 192, dated 26.3.2012 (w.e.f. 31.3.2006).] shall take action suo motu to give effect to such order and shall refund the excess or realize the deficit, as the case may be.

Chapter VIII

Accounts and Records

36. Accounts to be maintained by a dealer.

(1) Subject to the provisions of section 71, every dealer registered under the Act shall maintain his accounts according to the system of accounting prevailing in the trade and industry. (2) Every dealer shall maintain a true and correct account of his purchases against VAT Invoices in Form VAT-07 and of his sales in Form VAT-08. The manufacturer shall also maintain a separate account of his purchases of capital goods against VAT Invoices, in part II of Form VAT-07. (3) Where such dealer is a manufacturer, he shall maintain the stock of raw material(s) used in Form VAT-33, and that of manufactured goods in Form VAT-34. (4) Every dealer shall also maintain separate accounts of transactions in the course of inter-State trade or commerce. (5) Every dealer registered under the Act shall maintain separate accounts for exempted goods and so also for the goods taxable at different rates. (6) [However the audit report may be furnished upto-(i) 31.03.2008 for the year 2006-07; (ii) 31.3.2009 for the year 2007-08; and (iii) 31.01.2010 for the year 2008-09; and (iv) 30.09.2011 for the year 2009-10. the expression "However the audit report may be furnished up to-(i) 31.03.2008 for the year 2006-07; (ii) 31.3.2009 for the year 2007-08; (iii) 31.01.2010 for the year 2008-09; (iv) 30.09.2011 for the year 2009-2010; and (v) 30.4.2012 for the year 2010-11.]

37. Accounts and documents relating to principal and agent.

(1) Where a principal dispatches taxable goods within the State to his commission agent for sale, he shall issue a dispatch note in Form VAT-35, in respect of such goods, duly filled in and signed by him, to his commission agent from a bound book bearing printed serial numbers and shall keep a copy thereof for the record. (2) [Where any principal dispatches goods for sale to his commission agent under sub-rule (1), and produces Certificate of the sale proceeds in Form VAT-36 received from his commission agent, such principal shall discharge his tax liability as per Form VAT-36 and VAT-36A. (2A) [The commission agent after the end of the quarter shall furnish the details of sale proceed made by him during the quarter on behalf of the principal in Form VAT-36 to the principal, and the principal shall issue Form VAT-36 A to his agent separately for each Form VAT-36. The

principal shall declare the sales made by his agent in Form VAT-10 of the quarter in which such sale has been made by the agent.] [Sub-rules (2), (3) & (4) Substituted by No. F. 12(28) FD/Tax/2007/149, dated 9-3-2007](3)Where the agent claims that he is not liable to pay tax under the Act in respect of goods despatched to him by his principal for sale, the burden of proving that tax in respect of such goods has been paid by the principal shall be on agent and for this purpose he shall produce before the assessing authority a Dispatch Note issued by the principal in Form VAT-35 along with Certificate of the sale proceed in Form VAT-36 issued by him and proof of deposit of tax in respect of such sale in Form VAT-36A issued by the principal.(4)Where the assessing authority is satisfied, after having concluded such enquiry as he may deem necessary, that the particulars and contents of the certificate in Forms VAT-35, 36 and 36A are correct, he shall accept the claim of the commission agent.] [Substituted by Notification No. S.O. 192, dated 26.3.2012 (w.e.f. 31.3.2006).](5)Every commission agent shall maintain in identifiable manner true accounts of goods he receives and sells on behalf of his principal and on his own account.[The blank declaration forms VAT-36 and VAT-36A shall be obtained from the assessing authority or the authorized officer on payment in Government treasury/authorized bank or office of assessing authority or the authorized officer, a sum of Rs.50/- for each book containing 25 (twenty five) declaration forms.] [Inserted by No. F. 12(28) FD/Tax/2007/149, dated 9-3-2007, Published in Rajasthan Gazette Extraordinary, Part IV-C(I), dated 9-3-2007, page 451.]

38. Issuance of an Invoice.

(1)A registered dealer, other than registered dealer who opts for payment of tax under sub-section (2) of section 3 or under section 5, making a taxable sale shall issue a VAT invoice marked as original to the purchaser for each such sales made by him and shall retain a copy thereof.(2)The VAT invoice issued under sub-rule (1) shall contain the following particulars on the original as well as on all the copies thereof.-(a)the word "VAT INVOICE" and in case the option under subsection (7) of section 4 has been exercised the expression "INVOICE FOR TAX ON MRP" in bold letters at the top or at any prominent place;(b)the name, address and registration number of the selling dealer;(c)the name and address of the purchaser and where the purchaser is registered under the Act the registration number of the purchasing dealer;(d)continuous serial number running throughout the year and the date on which the VAT invoice is issued;(e)full description of the goods;(f)the quantity or number, as the case may be, of the goods;(g)the value of the goods sold;(h)the rate and amount of tax charged thereon indicated separately; and(i)signature of the selling dealer, or his declared business manager or person authorized by the selling dealer.(3)No input tax credit shall be allowed unless the dealer makes full compliance of sub-rule (1) and (2).(4)(a)In case a VAT invoice issued by the registered selling dealer, is lost or destroyed, a duplicate of such VAT invoice shall be issued by the selling dealer, to the purchasing dealer with the following declaration recorded in the red ink and signed by the selling dealer or his declared business manager as the case may be:-Declaration"I, hereby declare that this is the duplicate VAT invoice of VAT invoice No.....issued on dated.....and issued to M/s..... having registration No.....Signature Status.....".(b)The purchasing dealer who has obtained the duplicate copy of the VAT invoice shall inform his assessing authority or the authorized officer within the tax period in which the duplicate invoice was received.(5)A registered dealer, who has opted for payment of tax under sub-section (2) of section 3 or under section 5, sells taxable goods of value exceeding rupees

five hundred in any one transaction, shall issue an invoice marked as original to the purchaser for each such sale made by him and shall retain a duplicate copy thereof.(6)Notwithstanding anything contained in sub-rule (5), where a purchaser demands an invoice irrespective of the purchase value, the registered dealer shall issue invoice.(7)The invoice issued under sub-rule (5) shall contain the following particulars on the original as well as on all the copies thereof.-(a)the word "invoice" in bold letters at the top at any prominent place;(b)the name, address and registration certificate number of the selling dealer;(c)continuous serial number running throughout the year and the date on which the invoice is issued;(d)full description of the goods with its value; and(e)signature of the selling dealer, or his servant, manager or agent duly authorized by him.(8)Notwithstanding anything contained in sub-rule (1) above, where a dealer registered under the Act is also registered under the Central Excise Act, 1944 (Act No. 1 of 1944) and issues an invoice for removal of goods in the course of inter-State trade or commerce, containing the particulars as prescribed in sub-rule (2), it would be treated as VAT invoice and the provisions of sub-rule (3) and (4) shall mutates mutandis apply.(9)The State Government may, by notification in official Gazette provide for use of IT enabled systems for preservation of the details of the VAT invoice.

Chapter IX

Mode of Payment of Tax and Demand

39. [Mode of payment of tax, demand or other sum. [Substituted by Notification No. S.O. 238, dated 6.3.2013 (w.e.f. 31.3.2006).]

(1)Unless otherwise notified by the State Government, payment of tax, demand or other sum shall be made by a dealer or person 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 subsidy, if any, disbursed under the Rajasthan Investment Promotion Scheme-2010 or under any customized package by the State Government, and disbursed by the Commercial Taxes Department of the State Government, shall be adjusted against the tax payable through a challan in Form VAT-37B. The date of deposit shall be deemed to be the date on which adjustment has been made by the treasury.(4)Notwithstanding anything contained in sub-rule (1), (2) and (3) above, where any amount of tax, demand or other sum payable under the Act or the rules or any notification, to the assessing authority or the incharge of a check post or a Flying Squad or to any other officer authorized under sub-section (4) of Section 76 of the Act, such amount may be accepted by such authority or the in-charge or officer or a Junior Commercial Taxes Officer and a receipt in Form VAT-38 shall be issued to the depositor.(5)Notwithstanding anything contained in sub-rule (1) to (4) above, a registered dealer shall deposit the amount of tax to a contractor, in respect of goods specified under clause (8) of Section 2 and livestock at a particular check post or for a specified area, where the Commissioner has permitted such contractor to collect tax under Section 77, and such registered dealer shall obtain a receipt in Form VAT-39 from such contractor.(6)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.]

39A. [Electronic payment of tax, demand or other sum. [Inserted by Notification No. G.S.R. 74, dated 20.11.2007.]

(1)Where the payment of tax, demand or other sum has been made electronically the authorised bank shall generate e-challan in Form VAT-37A through a computer network. the authorised bank shall also forward a statement of such e-challan in form VAT-45A to the concerned treasury of the State and a copy of such statement shall be forwarded to the Accountant general Rajasthan. The date of payment for the purpose of these rules shall be the date of deposit generated on the e-challan in Form VAT- 37A.]

40. [Procedure for deduction of an amount in lieu of tax in case of works contract. [Substituted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).]

(1)Where the awarder is a Department of any Government, a corporation, a public undertaking, a cooperative society, a local body, a statutory body, an autonomous body, a trust or a private or public limited company, limited liability partnership, and the gross amount of works contract(s) awarded by him in a year exceeds rupees ten lacs, such awarder shall obtain Awardee Identification Certificate by submitting an application in Form VAT-40 electronically through the official website of the department to any officer not below the rank of an Assistant Commercial Taxes Officer, as may be authorized by the Commissioner, within thirty days from the day on which the gross amount of works contract(s) exceeds rupees ten lacs.(2)The officer authorized by the Commissioner under sub-rule (1), on receipt of the application shall issue him a Awardee Identification Certificate in Form VAT-40A duly digitally signed by him within 24 hours of the receipt of such application, and shall forward Awardee Identification Certificate to the awarder electronically on the email address as provided in Form VAT-40.(3)Where the Awardee Identification Certificate issued to any awarder is lost or misplaced or accidentally destroyed, he may obtain a duplicate copy thereof, by submitting an application in Form VAT-40B electronically through the official web-site of the department to any officer not below the rank of an Assistant Commercial Taxes Officer, as may be authorized by the Commissioner.(4)Every awarder who holds a Awardee Identification Certificate, within thirty days of occurrence of such change or event as mentioned in sub-section (2) or (3) of section 16 of the Act, shall submit an application in Form VAT-40B electronically through the official web-site of the department, to any officer not below the rank of an Assistant Commercial Taxes Officer, as may be authorized by the Commissioner. The officer authorised, shall after due enquiry, amend the Awardee Identification Certificate within thirty days of receipt of such application and where such application is not disposed of within the said period, the same shall be deemed to have been accepted. The officer authorised shall forward the amended certificate of Tax Deduction to the awarder electronically on the email address as provided in Form VAT-40B.(5)Where the activity of awarding the works contract of any awarder who holds a Awardee Identification Certificate discontinued permanently, such shall within thirty days of occurrence of such event submit an application in Form VAT-40B electronically through the official web-site of the department, to any officer not below the rank of an Assistant Commercial Taxes Officer, as may be authorized by the Commissioner. The officer authorised shall after due enquiry cancel the Awardee Identification

Certificate.(6)Every awarder holding a Awardee Identification Certificate and is responsible for payment of any sum to a contractor for execution of any works contract, shall at the time of credit of such sum to the account of the contractor or at the time of making such payment by any mode, deduct an amount as may be notified by the State Government in lieu of tax, and shall issue a certificate of deduction of tax to the contractor in Form VAT-41, within twenty one days of the close of the relevant quarter. However, where the contractor has deposited the amount to be deducted by such awarder, electronically through e-GRAS in to the Government exchequer, and submits the proof of such deposit to the awarder, on being satisfied the awarder shall not deduct such amount in lieu of tax. A deduction made under this sub-section shall be adjusted against the tax liability created at the time of the assessment of the contractor.(7)Where the contractor is not liable to pay tax under the Act on the works contract, he may obtain a No Tax Deduction Certificate by submitting an application in Form VAT-40C electronically through the official web-site of the department to any officer not below the rank of an Assistant Commercial Taxes Officer, as may be authorized by the Commissioner. The officer authorised on being satisfied shall grant him the No Tax Deduction Certificate in Form VAT-40D, within fifteen days of the receipt of such application, and shall forward to the contractor electronically on the email address as provided in Form VAT-40C. No amount shall be deducted by the awarder where the contractor submits him No Tax Deduction Certificate in Form VAT-40D, duly issued by the department.(8)Every awarder holding a Awardee Identification Certificate shall deposit the amount deducted by him in the manner as provided in Rule 39 of these rules, within fifteen days of the close of the month of such deduction, and shall submit a statement mentioning the particulars of the works contract(s) and deduction of amount in lieu of tax to any officer not below the rank of an Assistant Commercial Taxes Officer, as may be authorized by the Commissioner, in Form VAT-40E electronically within thirty days of the end of quarter. Where the awarder fails to furnish the statement as mentioned above, any officer not below the rank of an Assistant Commercial Taxes Officer, as may be authorized by the Commissioner, after affording a reasonable opportunity of being heard, may impose penalty under section 64 of the Act.(9)Where the amount is not deducted as prescribed in sub-rule (8), the awarder shall be liable to penalty as provided for in the Act. In such cases the contractor shall be liable to pay the said amount together with interest at the rate provided for in the Act from the date of the receipt of the payment in any form by him.(10)Where the amount is not deductible from the amount of payment made to a contractor under these rules or under orders of a court, the contractor shall deposit such amount like any other dealer in accordance with the notification issued under section 20.(11)For obtaining Forms VAT-41 the awarder shall submit an initial application to his assessing authority, electronically through the Official Website of the Department in the manner as provided therein.(12)On receipt of such application, any officer not below the rank of an Assistant Commercial Taxes Officer, as may be authorised by the Commissioner, subject to compliance of notice issued under sub-section (2) of section 91 of the Act, if any, shall grant permission to the dealer to generate declaration Form VAT-41 electronically through the Official Website of the Department, and intimation of such permission shall be communicated to the awarder, through the Official Website of the Department.(13)After grant of permission for generation of Form VAT-41, the awarder shall submit a subsequent application for generation of declaration Form VAT-41 through the Official Website of the Department in the manner as provided therein.(14)After submission of application as provided in sub-rule (13), the system shall generate duly filled in Form VAT-41, subject to the provisions of sub-rule (15).(15)The system shall not generate declaration Form

VAT-41, after the grant of permission under sub-rule (12) for generation of declaration Form VAT-41 electronically, where the awarder fails to deposit the amount deducted by him in to the Government exchequer or fails to submit statement in Form VAT 40E.(16)Where any awarder, after generation of Form VAT-41 discovers that he has filled incorrect particulars or any other information at the time of generating the form mentioned above, and intends to rectify the same, he shall submit an application to any officer not below the rank of an Assistant Commercial Taxes Officer, as may be authorized by the Commissioner, within ninety days of the generation of such form, mentioning therein the incorrect particulars or any other information furnished by him which he wants to rectify and the correct particulars or any other information in respect thereof. The officer authorised on receipt of such application, on being satisfied shall cancel such form in the system through the computer network and allow the awarder to generate the Form afresh.]

41. Payment of tax by a casual trader.

- [A casual trader, unless otherwise notified by the State Government, shall deposit tax in cash with the in-charge of the check post or the assessing authority, or any official authorized by the assessing authority under sub-section (6) of section 28, who shall issue a receipt in Form VAT-38 to such casual trader.] [Substituted 'A casual trader shall deposit tax in cash with the in-charge of the check post or the assessing authority, or any official authorized by the assessing authority, under sub-section (6) of section 28, who shall issue a receipt in Form VAT-38 to such casual trader.' by Notification No. S.O. 175, dated 4.12.2015 (w.e.f. 31.3.2006).]

42. Payment of tax by a person, other than a casual trader or a registered dealer, who carries on business temporarily for a period not exceeding one hundred twenty days in a year.

(1)Any person, other than a casual trader or a registered dealer, who carries on business temporarily for a period not exceeding one hundred twenty days in a year, shall before commencing his business make an application in Form VAT-43, to the Assistant Commissioner or the Commercial Taxes Officer, as the case may be, having jurisdiction with reference to the place of business of such person or to any other officer authorized by the Commissioner in this behalf, mentioning the detail of goods to be sold.(2)On receipt of the application the officer mentioned in sub-rule (1), shall determine the amount of tax to be levied on goods mentioned in the application, and shall take a security in cash or in form of demand draft of an amount equivalent to the amount of tax determined. After furnishing of such security the person shall be entitled to commence his business.(3)Such person shall inform about his daily sale proceeds to the officer mentioned in sub rule (1). At the closure of his business, the said officer shall determine his final tax liability and adjust the security amount against the final tax liability of such person. Where the amount of security is more than the final tax liability of such person the said officer shall refund the excess amount. Where the amount of security is less than final tax liability of such person the said officer shall recover the balance amount.(4)In the absence of application, the officer, mentioned in sub- rule (1) shall suo motu determine the liability of tax payable by such person, having regard to the specific facts and circumstances of the case.(5)The tax determined under sub-rule (3) or (4) shall be deemed to be a demand under the Act.

43. Payment of tax by a person whose registration is cancelled under the Act.

- In case the registration certificate of a dealer is cancelled, he shall pay tax in respect of every taxable goods held in stock and capital goods on the date of such cancellation. In such cases the tax shall be determined on the basis of book value, written down value or market price whichever is higher, within a period of fifteen days of such cancellation.

44. [Procedure for collection of tax on contract basis. [Substituted by Notification No. G.S.R. 75, dated 20.8.2008 (w.e.f. 31.3.2006).]

- Whenever, the Commissioner permits to collect tax on specified goods on contract basis at a particular check-post or for a specified area under Sec. 77, the following procedure shall be adopted.-(a)The Commissioner, to the best of his judgment, shall determine,-(i)the amount of minimum annual tax revenue for a particular check-post or for a specified area. However, in the event of any special circumstances the Commissioner, after recording reasons for doing so, may revise such minimum annual tax revenue, and(ii)the collection charges as fixed percentage of the offered annual tax revenue and the same shall be computed in a manner published in the notice inviting tender for collection of tax on contract basis.The determination of minimum annual tax revenue and fixed percentage of collection charges by the Commissioner under this clause shall be final.(b)After determination of the minimum annual tax revenue and fixed percentage of collection charges under clause (a), the Commissioner may direct an officer not below the rank of Commercial Taxes Officer to invite sealed tender for annual tax revenue over and above the minimum annual tax revenue, in respect of the tax to be collected for a particular check-post or for a specified area.(c)On receipt of the directions under clause (b), the officer shall invite sealed tenders for collection of annual tax revenue over and above the minimum annual tax revenue for the check-post or a specified area. The procedure for inviting tender including contents of tender documents, amount of earnest money, security deposit and the like, shall be such as may be specified by the Commissioner from time to time.(d)The Officer directed under clause (b) shall recommend to the Commissioner for permission to collect tax, the name of the tenderer who has offered for the collection of highest annual tax revenue in respect of the specified goods at a particular check-post or for a specified area.(e)On receipt of the recommendation under clause (d), the Commissioner, may permit such tenderer to collect tax in respect of the specified goods at a particular check-post or for a specified area.(f)The tenderer permitted by the Commissioner under clause (e) shall be required to enter into a contract with the officer as directed under clause (b) by the Commissioner before starting collection of tax. In case he fails to do so, the Commissioner may permit such other tenderer who has offered for next highest annual tax revenue, for collection of tax and thereafter, such tenderer would be required to enter into contract.(g)The contractor shall collect the tax in accordance with the contract, at the rate notified under the Act, and the tax so collected shall be deposited in accordance with clause (i).(h)The contractor shall collect tax or any amount in lieu of tax, if any and shall issue receipt in Form VAT 39, obtained from office of the Assistant Commissioner or the Commercial Taxes Officer of the area or the Officer directed under clause (b) by the Commissioner. Where the tax is collected from a registered dealer, the contractor shall mention name and Registration Number (TIN) of such dealer on the receipt in Form VAT-39. The receipt in Form VAT-39 shall be issued in triplicate with the use of double faced carbon in a manner that the

duplicate and triplicate copies shall be the carbon copies of the original and the contractor shall also ensure that the back; leaf of the original and duplicate copies shall have the mirror impression of the original, the original copy of the receipt shall be issued to the person from whom such money is collected. Duplicate copy of the receipt shall be sent, by the contractor to the Assistant Commissioner or the Commercial Taxes Officer of the area or the officer directed under clause (b) by the Commissioner and the triplicate copy shall be retained by the contractor.(i)The contractor shall deposit the entire collected tax or the 1/52nd part of the annual tax revenue offered by the contractor and approved by the Commissioner, whichever is higher, on every Monday in the State treasury or the banks authorized for the purpose through a [e-challan] in Form VAT-37 and in the event Monday being holiday, such amount shall be deposited on the immediately following working day, where the contractor fails to deposit such amount in the above manner, the officer directed under clause (b) by the Commissioner, shall proceed to recover such amount as if such amount was a demand of tax under the Act. On completion of the contract period, if it is found that the amount deposited by the contractor is more than annual tax revenue offered by the contractor and approved by the Commissioner as well as the actual tax collected by him, such excess deposit amount shall be refunded to the contractor.(j)The contractor shall maintain a complete and true account of the tax collected and deposited by him and shall furnish the complete details of the tax collected and deposited in Form VAT-44 to the Assistant Commissioner or the Commercial Taxes Officer of the area or the Officer directed under clause (b) by the Commissioner to execute contract, and shall submit the used completed books within ten days of the end of the relevant month. On completion or cancellation of the contract, the contractor shall return the used as well as unused receipt books issued to him immediately or within such time not exceeding seven days, as may be allowed by the Assistant Commissioner or Commercial Taxes Officer of the area or the officer directed under clause (b) by the Commissioner. If the contractor fails to comply with such directions, the Assistant Commissioner or Commercial Taxes Officer of the area or the officer directed under clause (b) by the Commissioner, shall determine the tax of such receipt to the best of his judgment and shall be recoverable as demand under the Act.(k)The collection charges to the contractor as per the contract shall be paid within thirty days of the submission of the monthly statement in accordance with clause (j), at the percentage fixed under sub-clause (ii) of clause (a) of, the tax deposited by him, subject to the final adjustment at the end of the contract period.(l)The contractor shall be bound by the provision of the Act, rules, terms and conditions of the contract and the instructions issued by the Commissioner from time to time. In case-of any violation thereof, the contract shall be liable to be cancelled by the Commissioner after affording opportunity of being heard to the contractor in this behalf.(m)In case of any dispute regarding the contract, the contractor may submit such dispute to the Commissioner, whose decision in the matter shall be final.(n)Where the contractor has been permitted to collect tax on specified goods from registered dealers at a particular check-post or in a specified area, the tax deposited directly in the State treasury by the registered dealers of the specified area, shall be adjusted after due verification of such deposits, against the annual tax revenue of the contractor. However, on such deposits no collection charges shall be given to the contractor.]

45. Verification and adjustment of deposits claimed.

- Where a dealer or a person furnishes a [receipt in Form VAT-38 or Form VAT-39] [Substituted 'receipt in Form VAT-38' by Notification No. G.S.R. 75, dated 20.8.2008 (w.e.f. 31.3.2006).] or [e-challan] [Substituted 'Part IV of the challan in Form VAT-37' by Notification No. S.O. 238, dated 6.3.2013.], in order to claim an adjustment of the amount covered by such receipt or challan, and if such adjustment is not made for want of proper verification of such deposits, the assessing authority himself shall get the verification done and shall not enforce the demand to the extent of the amount under adjustment, till such adjustment is allowed or the claim for such adjustment is rejected by an order in writing, as the case may be.

46. Verification of periodical collection.

(1) In the last week of every month, the Assistant Commissioner or the Commercial Taxes Officer or any other officer who handles the collection of tax, shall prepare a statement in Form VAT-45 and shall forward it to the Treasury Officer for verification. (2) Where any discrepancy in Form VAT-45 is discovered by the Treasury Officer at the time of verification, he shall inform the officer concerned, who shall send the necessary records to the Treasury Officer for reconciliation of accounts.

Chapter X

Procedure for Certain Actions

47. Audit of the dealer.

(1) The audit of a dealer shall generally be conducted by the auditor at the place of the business of the dealer with prior intimation to such dealer. However, the Commissioner, in appropriate cases, may direct such audit to be conducted in the office of the auditor. (2) The audit shall be conducted as far as possible on a day-to-day basis. (3) After the completion of the audit, the auditor shall prepare an audit report mentioning therein the discrepancies found, if any, at the time of audit. (4) The audit report shall be signed by the dealer or his business manager or his authorized signatory and in case of their refusal the auditor shall make a remark to this effect.

48. Granting opportunity of hearing and recording of reasons.

- Where an assessing authority or any other officer, enhances the admitted tax liability of a dealer, or imposes a penalty on him or 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.

49. Form of summons or notice.

- For affording an opportunity of being heard under rule 48 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, a summons or notice shall be issued in Form VAT-14.

50. Mode of service.

(1)The Service of any summons, notice or order under the Act or the Rules may be effected in any one of the following ways, namely,-(a)by giving or tendering the copy thereof to the person addressed or his declared business manager or his authorized representative or to any person, other than an independent Service provider, who submits or files documents on behalf of such person or dealer; or(b)if the persons mentioned in clause (a) can not be easily found, by giving or tendering a copy thereof to an adult member of his family; or(c)if the address of such person is known to the authority concerned, by sending a copy thereof by registered post or through an electronic device, or(d)if none of the modes aforesaid is practicable, by affixation of a copy thereof in some conspicuous place at his last known place of business or residence, or by publishing in a State level newspaper.(2)Notwithstanding anything contained in sub-rule (1), in respect of a dealer or a person, the Service of any summons, notice or order under the Act or the Rules may be effected by sending the contents of such summons, notice or order as the case may be, to the dealer or to his declared business manager or to his authorized representative, through an e-mail address provided by the dealer or the person, and such Service shall be deemed to be a valid service on such dealer or person.

51. Procedure for search and seizure under section 75.

(1)The officer who carries out a search under section 75, shall adopt the following procedure,-(a)The officer should record reasons as to why under the facts and circumstances of the case, search is necessary.(b)Before making a search, such officer shall call upon two witnesses to attend and witness the search and may issue an order in writing to them to do so.(c)The dealer or his business manager or any other person performing any activity relating to the business at the business place, building or other premises searched, shall be deemed to be the person in-charge of such premises and shall also be permitted to witness the search.(d)If any building or place is an apartment in the actual occupancy of a woman, who according to custom does not appear in public, the officer shall afford her every reasonable facility to withdraw.(e)Search of person may be made, but in case of a woman it shall be carried out by a woman.(f)In case of seizure of goods, articles and documents under this sub-rule, the procedure of sub-rule (2) shall be followed.(2)The accounts, registers, documents, goods and articles may be examined without calling witnesses by the officer empowered under section 75, but in the case of seizure thereof, the following procedure shall be adopted,-(a)seizure shall be made in the presence of two witnesses.(b)seizure memo shall be prepared by such officer in Form VAT-46 and reasons for seizure shall be recorded therein.(c)seizure memo shall also contain the list of the accounts, registers, goods, articles and the documents seized.(d)seizure memo shall be signed by the officer who effects seizure, by the dealer or

his business manager or person incharge of the business and by the witnesses.(e)The officer making seizure shall tender one copy of the seizure memo to the dealer or his business manager or the person in-charge of the business premises, as a token of receipt, and one copy thereof shall be forwarded by him to the Commissioner within twenty four hours after such seizure is made.(3)The books of accounts or other documents maintained in the form of electronic record as defined in clause (t) of sub-section (1) of section 2 of the Indian Information Technology Act, 2000, may also be seized. In such cases the dealer or his business manager or person in-charge of the business or person incharge of these electronic records shall be bound to disclose the password and such other information as may be asked for by the authorized officer(s).

Chapter XI

Procedure for Cheeking of Goods in Transit

52. Officers empowered under section 76.

- The Commissioner with the prior approval of the State Government may authorise any of the persons posted at the check-post established under the Act or constituted under any other law, for the time being in force, to perform such duties or to exercise such powers as may be specified in the notification.

53. [Declaration required to be carried with the goods in movement for import within the State. [Substituted by Notification No. G.S.R. 12, dated 17.4.2008 (w.e.f. 31.3.2006).]

(1)A registered dealer.-(i)who imports, from any place outside the State, any taxable goods, as may be notified by the State Government, for sale; or(ii)who receives any taxable goods as may be notified by the State Government, consigned to him from outside the State or by way of branch transfer/depot transfers/stock transfers; or(iii)who intends to bring, import or otherwise receives any taxable goods [***] as may be notified by the State Government, from outside the State for use, consumption or disposal otherwise than by way of sale;shall furnish or cause to be furnished a declaration in Form VAT-47, completely filled in all respect in ink and ensure that the value, date and month of use of such Form shall be punched at the specified place provided for in the Form. The counterfoil of the declaration shall be retained by such dealer and its portions marked as 'Original' and 'Duplicate' shall be carried with the goods in movement. However, where goods covered under single invoice are being carried in more than one vehicle, separate Form VAT-47 shall be accompanied with each of such vehicles along with photo copy of the original invoice and challan of the goods carried in the vehicle:[Provided that subject to such conditions as may be specified by the Com-missioner, a registered dealer may also furnish a declaration in Form VAT-47A, electrically through the official web-site of the Commercial Taxes Department of the State. The declaration form generated as 'Original' and 'Duplicate' shall be carried with the goods in movement. Where goods covered under single invoice are being carried in more than one vehicle, separate declaration Form shall be accompanied with each of such vehicles along with challan and photo copy of the original

invoice of the goods carried in the vehicle: Provided further that a dealer may furnish the details of serial number of Form VAT-47, vehicle number, Invoice/Bill/Dispatch memo number with date and value of goods regarding the goods in movement either through Short Massaging Service (S.M.S.) or through Interactive Voice Response System (I.V.R.S.), to the department on the telephone numbers allotted for this purpose through a pre intimated cellular phone before the goods enter into the territory of the State. On intimation of the aforesaid information the dealer shall receive an Identification number through S.M.S. on same cellular phone. He shall also furnish or cause to be furnished the declaration Form VAT-47 completed in all respect to his assessing authority by the next working day. The owner or a person duly authorised by such owner or the driver or the person incharge of a vehicle or carrier or of goods in movement shall intimate the said Identification number to the assessing authority or the person authorised by the Commissioner at the time of checking of goods in movement, which shall be deemed to be prescribed form with goods in movement.] [Added by Notification No. G.S.R. 60, dated 25.6.2008 (w.e.f. 31.3.2006).](2)The owner or a person duly authorised by such owner or the driver or the person Incharge of a vehicle or carrier of goods, shall carry with him the documents specified in clause (b) of sub-section (2) of section 76 including declaration form prescribed in sub-rule (1), in respect of the goods in movement and shall produce the same suo motu before the assessing authority or the officer authorized under sub-section (4) of section 76 at the time of inspection who shall retain the original portion of the declaration form and return the duplicate portion after signature and marking seal in token of having verified it, to the person producing it and such officer shall send the retained original portion of the declaration form to the assessing authority or the authorized officer.(3)If the declaration Form referred to in sub-rule (1) in respect of the goods in movement has already been submitted to the assessing authority or the officer authorized under sub-section (4) of section 76, the owner or a person duly authorised by such owner or the driver or the person Incharge of the vehicle or carrier or of the goods shall, on inspection by an officer authorized under sub-section (4) of section 76, at any subsequent place, produce the countersigned and sealed copy of the aforesaid declaration along with other documents specified in clause (b) of sub-section (2) of section 76.Explanation. - For the purpose of this rule, 'taxable goods' means all goods, except the goods which are exempted from tax in accordance with the provisions of the Act.(4)(a)If the goods are brought into the State from any place outside the State, through railways or airways or by any other mode, all documents specified in clause (b) of sub-section (2) of Section 76 including declaration form prescribed under sub-rule (1) shall accompany the goods in movement.(b)While booking goods for any destination in Rajasthan from a place outside the railways or airways authorities shall ensure that the goods in movement shall be accompanied by documents including declaration from prescribed under the Act and the rules.(c)The assessing authority or the officer authorized under sub-section (4) of Section 76 shall have the powers to inspect and check the goods in movement and the documents thereof, being transported through railways or airways.(d)the assissing authority or the officer authoized under sub-section (4) of Section 76 may seize the goods suspected of tax evasion by providing copy of the seizure memo to the concerned railways or airways official and may also remove the goods so seized from the railway or airport premises or from such other places where such goods are kept.(e)The assissing authority or the officer authorized under sub-section (4) of Section 76, shall have power to collect from railways or the airways details of consignments/consignor/consignee form their records Railway/airways officials shall keep record of consignee and the person taking delivery of the goods including the proof of identification and

complete address thereof, at the time of taking delivery in the Delivery Book. While exercising powers under this clause the provisions contained in sub-rule (2) of Rule 53 shall be applicable mutatis mutandis. (f) Railways/Airways shall be treated as a transporting agency for the purposes of provisions of inspection of goods while in movement contained in the Act, and shall be subjected to all the provisions contained in the Act and the Rules including penal action against the defaulting railway/airways official. (5) The registered dealer shall submit a statement of import of goods in Form VAT-48 along with the duplicate portions of Form VAT-47 and in case the original portion of the Form VAT-47 has not been retained by any officer mentioned in sub-rule (2), it shall also be furnished along with the duplicate portion of Form VAT-47 to the assessing authority or to the authorized officer along with the return. (6) Where a registered dealer fails to furnish statement as mentioned in sub-rule (5) the assessing authority or the authorized officer, after affording a reasonable opportunity of being heard, may impose penalty under section 64.] (7) (a) Blank declaration Form VAT-47 shall be obtained from the assessing authority or officer/person authorised by the Commissioner on payment in Government Treasury, authorised bank or the office of the assessing authority/authorised officer, a sum of rupees fifty for each book containing twenty five declaration forms. (b) For obtaining declaration forms referred to in clause (a), the registered dealer shall apply in Form VAT-16A to the assessing authority or officer/person authorised by the Commissioner stating his requirement of such forms. Where the Form VAT -16A is complete in all respect with requisite enclosures, the assessing authority or the authorised officer/person shall issue sufficient number of forms subject to maximum limit fixed by the assessing authority from time to time. (c) All declaration forms issued under clause (b) shall be authenticated by the assessing authority or the authorised officer/person with his seal and date of issue. The name of the dealer and registration number (TIN) shall be stamped at the appropriate place while issuing the said forms to the dealer. Such forms shall remain valid for two years from the date of issue. (d) Every registered dealer shall keep the declaration forms received by him in safe custody and shall be personally responsible for the loss of Government revenue, if any, directly or indirectly from any theft, loss or destruction thereof. If any such form is stolen, lost or destroyed, the dealer shall immediately report the fact to his assessing authority and shall issue public notice of theft, loss or destruction, and take such further action as directed by the assessing authority. (e) The dealer who reports theft, loss or destruction of any blank or duly completed form shall be required to furnish security by way of an indemnity bond in Form VAT-65 against any possible misuse of the form, as prescribed in sub-rule (8) of Rule 21, of such amount and within such period as may be required by the assessing authority. (f) Any unused declaration form or forms remaining in stock with a registered dealer on the permanent discontinuance or closure of his business shall be surrendered by him to his assessing authority within a period of 30 days from the date of such discontinuance or closure. (g) The Commissioner may, by notification in the Official Gazette, declare that forms of a particular series, design or colour shall be deemed obsolete, and/or invalid for use with effect from such date as may be specified in the notification.]

54. [Declaration required to be carried with the goods in movement for export out of Rajasthan or in the course of inter-State trade or commerce. [Substituted by Notification No. G.S.R. 12, dated 17.4.2008 (w.e.f. 31.3.2006).]

- [(1) A registered dealer who dispatches any taxable goods to a place outside the State, -(i) for sale outside the State or by way of branch transfers/depot transfers/stock transfers, except the goods as may be notified by the State Government; or (ii) in the course of inter-State trade or commerce as may be notified by the State Government; or (iii) in the course of export as defined in sub-section (3) of Sec. 5 of the Central Sales Tax Act, 1956, as may be notified by the State Government; shall furnish or cause to be furnished declaration Form VAT-49 completely filled in all respect in ink and ensure that the value, date and month of use of such Form shall be punched at the specified place provided for in the Form. Such dealer shall retain the counterfoil of the Form VAT-49 with him and the portions marked Original and Duplicate shall be carried with the goods in movement. However, where goods covered under single invoice are being carried in more than one vehicle, separate Form shall be accompanied with each of such vehicles along with photo copy of the original invoice and challan of the goods carried in the vehicle.] [Substituted by Notification No. G.S.R. 60, dated 25.6.2008 (w.e.f. 31.3.2006).] (2) The dealer shall submit a statement of the used Form VAT-49 in Form VAT-50 along with the duplicate portion of Form VAT-49 and in case original portion of Form VAT-49 has not been retained by any officer mentioned in sub-rule (1), it shall also be furnished along with the duplicate portion of Form VAT-49 to his assessing authority or to the authorized officer along with the return. However, in case such original and or duplicate portion of Form VAT-49 is not received back by the dealer, an account of use of such forms during the quarter duly supported by an affidavit of the consignor shall be submitted to his assessing authority or to the authorized officer. (3) Where a dealer fails to furnish the statement as mentioned in sub-rule (2) above, the assessing authority or the authorized officer after affording a reasonable opportunity of being heard, may impose penalty under section 64. (4) The provisions of rule 21 shall, in so far as may be, mutatis mutandis, apply to the declaration Form VAT-49. (5) Where Form VAT-49 is out of print or in short supply or otherwise not available, the Commissioner may issue such instructions as he deems proper including dispensing with the requirement of such forms for the specified time.]

55. Transit of goods by road through State and issue of Transit Pass.

(1) For issuance of transit pass, the owner, the driver or the person in charge of vehicle or carrier or goods, shall submit duly filled Part-A of Form VAT-51 in three copies to the in-charge of the first entry check-post in the State and if there is no such check-post, to the nearest check post from the entry point, (hereinafter referred to as entry check-post). (2) On submission of Form referred to in sub-rule (1), the incharge of the first entry check post shall on being satisfied with the particulars mentioned in Part-A and after making such enquiry as he deems necessary, shall complete Part-B of all the three copies of the Form VAT-51 and after affixing the Bar Code in specified place of Part-B, authenticate by affixing the seal of the check post in the First and Second copy, and shall retain the First copy of Form VAT-51 and deliver Second and Third copy of Form VAT-51 to the applicant. (3) The owner, the driver or the person in charge of such vehicle or carrier or goods shall stop his vehicle at the exit check post specified in Part-B of Form VAT-51 and submit the Second and Third Copy of Form VAT-51 to the in-charge of exit check post and shall allow the in-charge of such exit check post to inspect the documents and verily the goods in order to ensure that the goods being taken out of the State are the same for which transit pass in Form VAT-51 had been issued. On being satisfied, the in-charge of the exit check post shall fill in the Part-C of the Form VAT-51 and after affixing seal of the check-post, shall retain Second Copy of the Form and the Third Copy shall be

delivered to the owner or the driver or the person incharge of such vehicle or carrier or goods, and allow the vehicle to move out of the State of Rajasthan.(4)The in-charge of the entry or exit check post shall have power to detain, unload and search the vehicle, the driver or the person incharge of the goods of vehicle, for verification of the goods. Where it is found that the goods are not in accordance with the documents submitted, the in-charge shall proceed in respect of such goods in accordance with the provisions of the Act.(5)After the entry of vehicle or carrier carrying goods at an Entry Check post, if a vehicle is detained or changed on account of breakdown or otherwise, the owner, the driver or the person incharge of such vehicle or carrier or goods shall inform within twenty four hours to the in-charge of the entry check post or to the Assistant Commissioner or the Commercial Taxes Officer of the area, nearest to the point of such breakdown. Such officer or the in-charge of the check post on being satisfied shall extend the transit period by putting a note to this effect on Second and Third Copy of Form VAT-51.

56. Delivery of documents and seizure of goods.

(1)(a)The owner or a person duly authorised by such owner or the driver or the person Incharge of a vehicle or carrier or of the goods shall deliver the documents and declaration forms as provided in clause (b) of sub-section (2) of section 76 to the in-charge of the nearest entry check-post. If the goods in movement are not accompanied with complete documents and declaration forms, the in-charge of the check-post shall afford an opportunity to any of the above referred persons to produce the required documents and/or declaration forms completed in all respect.(b)on being asked by the in-charge of the check-post or by the officer empowered under rule 52, owner or a person duly authorized by such owner or the driver or the person Incharge of a vehicle or carrier or of the goods shall deliver the documents or declaration form(s) as provided in clause (b) of sub-section (2) of section 76, to such in-charge or officer.(2)Where any direction is issued under clause (a) of sub-section (5) of section 76, the in-charge of the check post or the officer empowered under rule 52, shall complete the verification or enquiry within seven days from the date of issue of the direction and will take appropriate action, if any, as warranted by the circumstances of the case.(3)Where the owner or a person duly authorized by such owner or the driver or the person in charge of the vehicle or carrier or of goods, as the case may be, does not. possess any document and declaration Form in respect of the goods in movement, or fails to produce or refuses to deliver the documents and the declaration Forms, or the documents and the declaration Forms produced appears to be false or forged, the in-charge of the check-post or the officer empowered under rule 52, may get such goods unloaded from the vehicle or the carrier and seize the same and shall issue a receipt of the goods so seized in Form VAT-52.(4)Where the goods are seized, the in-charge of the check post or the officer empowered under rule 52, shall serve a notice on the owner or a person duly authorized by such owner or the driver or the person in charge of the vehicle or carrier or of the goods, as the case may be, requiring him to show cause, within seven days from the date of service of the notice, as to why the documents and declaration, as referred to in sub-rule (1) were not produced or why the correct particulars were not furnished, at the time of checking. If the said incharge of the check post or the officer empowered under rule 52 is satisfied with the reply, or the penalty imposed under sub-section (6) of section 76 has been paid, or a security as demanded in lieu of such amount of penalty has been furnished, he shall release the goods and deliver the same to the owner of the goods or to anybody else duly authorized by such owner, after obtaining an acknowledgement to

that effect.(5)Where the goods seized are subject to speedy and natural decay, and in the case of other goods where no compliance of the requirement of sub-rule (4) is made within three months from the date of service of the notice, the in-charge of the check post or the empowered officer, with the written approval of the Deputy Commissioner (Administration) having jurisdiction, may sell such goods in open auction.(6)The sale proceeds received under sub-rule (5) shall be deposited in the Government account.(7)Any person entitled to such sale proceeds shall, on an application to the Deputy Commissioner (Administration) referred to in sub-rule (5), be paid the sale proceeds, referred to in sub-rule (6), after deducting there from the amount of tax and/or penalty due in respect of the goods seized and auctioned, the amount of interest, if any, the expenses of the sale and other incidental charges.

57. Detention of a vehicle or a carrier and imposition of penalty.

(1)Where the in-charge of a check post or the officer empowered under rule 52, detains a vehicle or a carrier under sub-section (9) of section 76, such in-charge of officer shall inform this fact forthwith to the Deputy Commissioner (Administration) having jurisdiction.(2)The in-charge of the check-post or the officer referred to in sub-rule (1) shall, immediately after the detention of a vehicle or a carrier, issue a show cause notice of a period not less than seven days, to the owner or a person duly authorized by such owner or the driver or the person in-charge of the vehicle or the carrier, as the case may be, where such vehicle or carrier is detained under sub-section (9) of section 76. Where the in-charge or the officer referred to in sub-rule (1), is not satisfied with the reply of, the owner or a person duly authorized by such owner or the driver or the person in-charge of the vehicle or the carrier as the case may be, he shall impose the penalty as provided in sub-section (9) of section 76, and shall release the vehicle or the carrier to the owner or a person duly authorized by such owner or the driver or the person in-charge of the vehicle or the carrier on payment of the penalty imposed or on furnishing of the security as directed by him.(3)Where, in response to a notice issued under sub-rule (2), the in-charge of the check-post or the officer referred to in sub-rule (1) is satisfied that no offence has been committed under sub-section (9) of section 76, he shall release the vehicle or the carrier to the owner or a person duly authorized by such owner or the driver or the person in-charge of the vehicle or the carrier, at once.

Chapter XII

Powers of Officers

58. Power to prescribe registers and forms.

- The Commissioner may prescribe registers to be maintained, returns or statements to be submitted or documents to be used by the officers of the Commercial Taxes Department, for matters connected with the administration of the Act and the Rules.

59. Power to issue instructions.

- The guide-lines formulated and instructions issued by the Commissioner under sub-section (1) of section 91 shall be in writing and shall be binding.

60. Power to take help from the subordinate officers/officials.

- The Commissioner, the Deputy Commissioner (Administration), the Assistant Commissioner, the Commercial Taxes Officer, the Assistant Commercial Taxes Officer and the Junior Commercial Taxes Officer, while exercising their powers and discharging their duties, may take help from the subordinate officers/officials working under them.

Chapter XIII

Persons entitled to appear before the Tax Authorities

61. Persons entitled to appear before the Tax Authorities.

- No person shall appear before any Tax Authority in any proceedings under the Act or the Rules as a representative of other person, unless he is,-(a)a Tax Practitioner enrolled under the Rules; or(b)a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (Central Act 38 of 1949); or(c)a legal practitioner, who is entitled to practice in any civil court in the State; or(d)a person holding a general or special power of attorney executed by the dealer and not receiving any specific remuneration for such appearance; or(e)a friend or a relative of the dealer authorized by him and making such appearance without charging any remuneration thereof; or(f)an officer not below the rank of Assistant Commercial Taxes Officer specially or generally authorized by the Commissioner or a Deputy Commissioner.Explanation. - Tax Authority shall include an in-charge check-post, an officer not below the rank of Assistant Commercial Taxes Officer exercising powers under the Act, Appellate Authority and the Board.

62. Qualifications of Tax Practitioners.

- A Tax Practitioner must,-(a)hold a degree in Commerce, Law, Economics, Economic Administration and Financial Management conferred by any University incorporated by law for the time being in force in India; of(b)be an Income Tax Practitioner entitled to practice as such; or(c)be a Tax Practitioner under the Rajasthan Sales Tax Rules, 1955 or 1995 or under these Rules; or(d)be a retired officer of Rajasthan Commercial Taxes Department, who is not employed elsewhere and had served at least for five years. However, he shall not appear before any tax authority in any proceeding in such cases, which he had dealt with during the tenure of his service at any level.

63. Enrollment of Tax Practitioners.

(1) Every person who desires to be enrolled as a Tax Practitioner shall apply to the Commissioner in Form VAT-53 and shall enclose attested copies of the University certificates along with two certificates of character from Gazetted Officers and every such application shall be accompanied with court fee stamps of rupees five hundred. (2) Where the Commissioner, after making such enquiry as he may consider necessary, is satisfied that the applicant possesses the requisite qualifications and is otherwise suitable for being enrolled as a Tax Practitioner, he shall enroll his name as such in a register to be maintained for the purpose in Form VAT-54 and every such enrollment shall be for a period of five years including the year during which such enrollment is made, and shall be renewable in every fifth year on a payment of a fee as laid down in sub-rule (1). (3) Every person whose name has been enrolled under sub-rule (2), shall be furnished with enrollment certificate issued by the Commissioner in Form VAT-55 authorising him to practice before tax authority, Assessing Authority, Appellate Authority and the Tax Board for a period as laid down in sub-rule (2), and if the holder of such certificate desires to continue to practise as such, he shall make an application accompanied by a fee of rupees two hundred fifty to the Commissioner before the expiry of the validity of the enrollment certificate praying for renewal thereof. The Commissioner may, subject to his satisfaction as to the good professional conduct of the applicant as a Tax Practitioner, renew such enrollment certificate for a further period of five years and endorse the fact of such renewal on the enrollment certificate. (4) An application for renewal after expiry of the validity of the enrollment certificate, issued under the Rajasthan Sales Tax Rules, 1955 or 1995 or under these Rules, shall not be considered by the Commissioner unless the delay in submission of such application is condoned by the Commissioner on a separate application from the holder of such certificate accompanied by a late fee of rupees two hundred fifty, however, the condonation of delay shall not exceed ninety days. (5) Where an enrollment certificate issued under these Rules is misplaced, lost or destroyed, duplicate thereof may be issued by the Commissioner on an application in writing accompanied with a fee of rupees two hundred fifty.

64. Action against persons entitled to appear before the Tax Authority.

(1) If any person, who is a Chartered Accountant or a Legal Practitioner, is found guilty of misconduct in his professional capacity by the authority competent to institute disciplinary proceedings against him, an order passed by that authority shall have effect in relation to his right to appear before any Tax Authority as it has in relation to his right to practice as a Chartered Accountant or a Legal Practitioner, as the case may be. (2) Where a Tax Practitioner is found guilty of misconduct by the Commissioner in connection with any proceedings, he shall stand disqualified to represent a dealer or person under rule 63 but no such order or direction shall be made unless an enquiry is conducted under rule 65. (3) In pursuance of an order passed under sub-rule (2), the name of the holder of the enrollment certificate shall be removed by the Commissioner from the register in Form VAT-54 maintained by him under rule 63 and this fact shall be communicated by him to the Tax Practitioner concerned and also to all the Tax Authorities.

65. Procedure of enquiry against the Tax Practitioner.

(1) Where the Commissioner on the basis of information in his possession is of the opinion that an enrolled Tax Practitioner is prima facie guilty of misconduct in connection with any proceedings, he shall frame definite charges against the Tax Practitioner and shall communicate them in writing to him, together with a statement of the allegations in support of the charges. The enrolled Tax Practitioner shall be required to submit within such time, as may be specified by the Commissioner, a written statement of his defence and also state whether he desires to be heard in person. (2) The Commissioner shall, unless he proposes to conduct the enquiry himself, appoint an Enquiry Officer not below the rank of a Deputy Commissioner, to conduct the enquiry and shall inform the enrolled Tax Practitioner of the appointment of such an Enquiry Officer. (3) On receipt of the written statement of defence, or if no such statement is received within the time specified, the Enquiry Officer shall enquire into such of the charges as are not admitted. (4) The Enquiry Officer shall in the course of the enquiry consider such documentary evidence and take such oral evidence as may be relevant or material in regard to the charges. The enrolled Tax Practitioner shall be entitled to cross-examine witnesses examined in support of the charges and to give evidence in person. If the Enquiry Officer declines to examine any witness on the ground that his evidence is not relevant or material, he shall record his reasons in writing. (5) On the conclusion of the enquiry, the Enquiry Officer shall prepare a report of the enquiry, recording his findings on each of the charges together with the reasons there for. (6) The Commissioner shall consider the report of the Enquiry Officer and record his findings on each charge and where he does not agree with the findings of the Enquiry Officer, shall record the reasons for his disagreement. (7) Where the Commissioner is satisfied on the basis of his findings on the Enquiry Officer's report that the enrolled Tax Practitioner is guilty of misconduct in connection with any proceeding, he shall pass an order directing that the authorized Tax Practitioner shall be disqualified to represent a person under rule 63 for such period as he may determine and his name shall be removed from the register for that period. (8) The Commissioner shall, while communicating his order under sub-rule (7), furnish to the enrolled Tax Practitioner, a copy of the report of the Enquiry Officer and a statement of his findings together with the reasons for disagreement, if any, with the findings of the Enquiry Officer. (9) The procedure prescribed in the aforesaid sub-rules shall mutatis mutandis apply when the Commissioner himself conducts the enquiry without appointing an Enquiry Officer. (10) Where a change of an Enquiry Officer becomes necessary in the midst of an enquiry, the Commissioner may appoint any other Enquiry Officer and the proceedings shall be continued by the succeeding Enquiry Officer.

66. Powers of the Commissioner and the Enquiry Officer.

- For the purposes of any proceeding under rule 65, the Commissioner and the Enquiry Officer may exercise the powers to enforce evidence, laid down in section 92.

Chapter XIV

Settlement of Cases

[67 to 70 [Deleted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).]***]

67. [Terms and conditions of Chairperson and members of the Tax Settlement Board. [Substituted by Notification No. G.S.R. 51, dated 22.7.2011 (w.e.f. 31.3.2006).]- (1) The Chairperson and members of the Tax Settlement Board shall be appointed by the State Government for a period of three years, which may further be extended for a period of one year at a time, but shall not be extended after completion of tenure of five years in the Board or attaining the age of 67 years, whichever is earlier: Provided that the tenure of member, who is serving Government Servant, shall be regulated in accordance with the rules applicable to him. (2) The other terms and condition of appointment, salary or allowances payable to Chairperson and members shall be such as may be specified by the State Government, from time to time: Provided that salary, allowances and other terms and conditions of appointment of the member, who is serving Government Servant, shall be regulated in accordance with the rules applicable to him. (3) The Chairperson and the members, other than the serving Government Servant appointed as a member, of Tax Settlement Board shall not be eligible for further employment under State Government or under any local authority/corporation owned or controlled by the State Government. (4) The Chairperson or any member, other than serving Government Servant, if desires to quit the Tax Settlement Board before completion of his tenure, he shall give one month's prior notice to the State Government.][67A. Committee for appointment and extension of the term of Chairperson/members.- A committee comprising of Chief Secretary, Additional Chief Secretary/Principal Secretary, Finance Department, Principal Secretary, Law Department shall forward its recommendation for appointment and extension of term of the Chairperson/members of Tax Settlement Board to the State Government. 67B. Officer, other staff and headquarter of the Tax Settlement Board.- (1) The State Government shall make available to the Tax Settlement Board, (i) An officer of the rank of the Deputy Legal Remembrancer or Joint Legal Remembrancer, who shall be Registrar of the Tax Settlement Board. (ii) Such other officers and employees as may be necessary for discharge of the functions of the Tax Settlement Board. (2) The Headquarter of the Tax Settlement Board shall be at Jaipur. Subject to the direction of the State Government, the Tax Settlement Board may hold its sittings at such place or places as may be considered fit by the Chairperson.] [Inserted by Notification No. G.S.R. 51, dated 22.7.2011 (w.e.f. 31.3.2006).] 68. [Application for Settlement. [Substituted by Notification No. G.S.R. 51, dated 22.7.2011 (w.e.f. 31.3.2006).]- (1) Every application submitted to the Tax Settlement Board shall be accompanied with the proof of deposit of fee of Rupees ten thousand. (2) Application for settlement shall be submitted, in Form VAT-56 in duplicate and separate applications shall be submitted by the applicant for separate orders: Provided that such fee and application shall not be required the matters referred by any court/ authority to the Tax Settlement Board. 69. Powers and Authority of the Tax Settlement Board.- (1) The Tax Settlement Board shall have powers to resolve the disputes relating to outstanding demand of tax or arrears of tax, interest or penalty payable under the Rajasthan Sales Tax Act, 1954, Rajasthan Sales Tax Act, 1994, Central Sales Tax Act, 1956 or Rajasthan Value Added Tax Act, 2003. if: (i) the dispute is not pending for decision before any competent/appellate authority or any court and any party to the dispute submit an application along with fee; or (ii) the dispute is pending for decision before any competent/appellate authority or any court and the parties to the dispute agree or one of the party thereof make an application to the court or the authority before whom the case is pending, for referring the case to the Tax Settlement Board for settlement and if such court/ authority, as the case may be, is prima facie satisfied that there are possibilities of such settlement or the court/authority, as the case may be, is satisfied that the

matter is appropriate for settlement by the Tax Settlement Board, the such court/authority may refer the case to the Tax Settlement Board; and(iii) the outstanding demand of tax or arrears of tax, interest or penalty shall not be less than rupees one lac and not more than rupees 50 Crore.(2) After presenting an application or case is referred to the Tax Settlement Board, no party to the dispute shall invoke jurisdiction of any other court/authority for the same dispute and where the disputes are pending before any court/authority, the parties shall be under obligation to inform the court/authority about initiation of the proceedings before the Tax Settlement Board and they should not pursue the case pending before the court/authority till the matter is pending before the Tax Settlement Board.Explanation.- (a) Tax means tax payable by any dealer or person under the Rajasthan Sales Tax Act, 1954, Rajasthan Sales Tax Act, 1994, Central Sales Tax Act, 1956 or Rajasthan Value Added Tax Act, 2003 but does not include the tax collected or charged;(b) Penalty means penalty imposed on a dealer or person under the Acts referred to in Explanation (a) above; and(c) Interest means interest payable by a dealer or person under the Acts referred to in Explanation (a) above.(3) The Tax Settlement Board shall not interpret the Laws and applicability of tax, penalty or interest in settlement proceedings.(4) The Tax Settlement Board shall have the powers to stay the recovery of the demand for a period not exceeding sixty days, which may, after recording reasons, further be extended for a period of thirty days.]69A. [Settlement of dispute and issue of Certificate of Settlement. [Inserted by Notification No. G.S.R. 51, dated 22.7.2011 (w.e.f. 31.3.2006).]- (1) On receipt of a reference from any court/authority or an application, the Tax Settlement Board shall forward the same to the other party concerned and call upon to furnish the relevant records along with comments.(2) The Tax Settlement Board shall, for the purposes of holding any settlement, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 (Act No. 5 of 1908) in respect of the following matters, namely: (a) the summoning and enforcing the attendance of any witness and examining him on oath;(b) the discovery and production of any document;(c) the reception of evidence on affidavits;(d) the requisitioning of any public record or document or copy of such record or document from any court or office; and(e) such other matters as may be prescribed.(3) The Tax Settlement Board shall adopt summary procedure for the disposal of settlement proceedings and disposed off the proceedings within ninety days.(4) Subject to the provisions of these rules, the Tax Settlement Board shall have power to regulate their own procedure for the purpose of discharging their functions and the Tax Settlement Board may, (a) direct to file before it a written statement, stating therein the facts and nature of dispute, points or issues in such dispute and grounds relied in support of or in opposition to, such points or issues, as the case may be, and such party may supplement such statement with any document and other evidence which such party deems appropriate in proof of such facts and grounds and shall send a copy of such statement together with a copy of such document and other evidence, if any, to other party to the application;(b) require any party to the dispute to file additional statement before it at any stage of the settlement proceedings; and(c) communicate any document or statement received by it from any party to the dispute to the other party, to enable such other party to present reply thereto.(5) When statement, additional statement and reply, if any, have been filed to the satisfaction of the Tax Settlement Board, it shall conduct settlement proceedings between the parties to the dispute in such manner as it thinks appropriate taking into account the circumstances of the dispute.(6) The Tax Settlement Board shall, during the settlement proceedings, assist the parties in their attempt to reach an amicable settlement of the dispute in an independent and impartial manner.(7) It shall be the duty of every party to the dispute to cooperate

in good faith with the Tax Settlement Board in settlement of the dispute relating to the application and to comply with the direction of the Tax Settlement Board to produce evidence and other related documents before it.(8) The Advocates or the Tax Consultants, unless specially permitted by the Tax Settlement Board under exceptional circumstances recorded in writing, shall not appear in any proceedings before it.(9) When the Tax Settlement Board, in the aforesaid settlement proceedings, is of the opinion that there exist elements of settlement in such proceedings which may be acceptable to the parties, it may formulate the terms of a possible settlement of the dispute and give to the parties concerned for their observations and in case the parties reach at an agreement on the settlement of the dispute, they shall sign the settlement agreement and the Tax Settlement Board shall pass an order of settlement in terms thereof and furnish a copy of the same to each of the parties concerned.(10) The Tax Settlement Board may grant facility of payment of the amount mentioned in the settlement order along with amount of interest payable, in monthly installments not exceeding twenty four, subject to such conditions including condition of furnishing security to the satisfaction of the Assessing Authority, as it may deem fit.(11) The decision of the Tax Settlement Board shall be unanimous.(12) No Penal action against the applicant shall be initiated in the matter under consideration of the Tax Settlement Board, after an order of settlement has been passed. The applicant/dealer shall not be entitled to refund of any amount or other benefit under any Act after wards.(13) Where the parties fail to reach at any settlement the Tax Settlement Board shall order accordingly.(14) The application shall submit to the Tax Settlement Board the proof of deposit of the amount determined in lieu of arrears of Tax, penalty and interest along with the copy of the order of withdrawal of the case, if any, within thirty days from receipt of order of settlement.(15) After receipt of the proof of deposit of the amount determined and the order of withdrawal of the case, if any, the Tax Settlement Board shall issue a Certificate of Settlement of arrears of tax, penalty and interest in dispute.(16) The Certificate of Settlement shall be binding on all the parties to the dispute.(17) In case the application fails to deposit the amount determined by the Tax Settlement of arrears of tax, penalty and interest in disputed.(18) For all purposes under this rule, amount determined shall be treated to be tax levied or amount of penalty imposed, as the case may be, and date of order made by the Tax Settlement Board shall be treated to be the date of order of assessment or penalty, as the case may be.(19) Where application of the dealer or other person has been rejected by the Settlement Board, the Assessing Authority shall proceed in the matter in accordance with the provisions of the Act.(20) Where a case of settlement under this rule is pending before the Settlement Board, nothing shall preclude the Assessing Authority from making re-assessment or passing years to which settlement case is pending before the Tax Settlement Board.(21) Where any dispute is pending for settlement before the Tax Settlement Board and settlement order has not been passed, if any additional notice is issued in the same matter on any ground not mentioned in the earlier notice, the application or the Assessing Authority may request the Tax Settlement Board to consider the grounds mentioned in such additional notice.]70. Payment of fees and other amount.- The fees and the amount determined in lieu of arrears of tax, penalty and interest in dispute shall be disposed into a Government Treasury or a Bank authorized to receive money on behalf of the State Government in the manner prescribed under the relevant Act.

Chapter XV

Miscellaneous

71. [Application for rectification of mistake. [Substituted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).]

- An application for rectification of mistake under sub-section (1) of section 33 of Act shall be submitted in Form VAT-57 electronically through the official web-site of the department in the manner as provided therein.]

72. [Application for Reopening of ex-parte assessment. [Substituted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).]

- An application for reopening of ex-parte order under sub-section (1) of section 34 of the Act shall be submitted in Form VAT-58 before the Deputy Commissioner (Administration) having jurisdiction, electronically through the official web-site of the department in the manner as provided therein. Such application shall be disposed of within forty five days from the date of its submission.]

73. Application for determination of disputed question.

- An application for determination of disputed question under sub-section (1) of section 36 shall be submitted before the Commissioner in Form VAT-59 and shall be accompanied by the proof of payment of a fee of rupees one hundred.

74. Procedure for composition of offences.

(1)For composition of offence under sub-section (1) of section 68, application shall be submitted in Form VAT-60 to the Deputy Commissioner (Administration) having jurisdiction.(2)On receipt of such application, the Deputy Commissioner (Administration) after conducting such enquiry as he may deem appropriate, direct by an order in writing, such dealer or person to pay, such composition amount as may be determined by him, in the specified period, failure to do so will result in cancellation of such composition order, on expiry of the specified period.

75. [Furnishing of information by a clearing or a forwarding agent. [Substituted by Notification No. S.O. 586, dated 9.3.2011 (w.e.f. 31.3.2006).]

- On being permitted by the Commissioner, any officer not below the rank of Commercial 'Faxes Officer may require information from any clearing or forwarding agent who in the course of his business renders his service for booking or taking delivery of any consignment of goods liable to tax or handles any document of title relating to goods liable to tax in From VAT-63.]

76. Procedure for write-off of demand.

- Where a demand is outstanding against a person or a dealer, for a period of ten or more years from the date it became due, and such demand has become irrecoverable for want of any kind of property, the competent officer under section 52 may write-off the demand, after making such enquiry, as he deems appropriate.

77. Furnishing of security.

- Every dealer or person who is required under any of the provisions of the Act or the Rules to furnish a security, shall furnish it in any of the following forms:-(i)in cash, which shall be paid in accordance with rule 39; or(ii)by depositing, with the officer concerned, savings 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 officer concerned; or(iii)by furnishing to the officer concerned a bank guarantee payable by a branch situated in the State, agreeing to pay to the State Government or any of its officer, on demand the amount of security fixed by the officer concerned; or(iv)by executing a bond in Form VAT-64, with necessary modifications where necessary, with two sureties acceptable to the officer or authority concerned.

78. Disclosure of information relating to a dealer.

- Application for disclosure of information relating to a dealer, under sub-section (2) of section 94, shall be made by the applicant before the Commissioner in Form VAT-66 accompanied with the proof of payment of a fee of rupees one hundred, mentioning therein the particulars of information and purpose for which information is required.

79. [Issue of tax clearance certificate. [Substituted by Notification No. S.O. 113, dated 7.8.2013 (w.e.f. 31.3.2006).]

(1)An application for tax clearance certificate by a registered dealer shall be substituted electronically through the official web-site of the Department in the manner provided therein.(2)The assessing authority or any officer not below the rank of Assistant Commercial Taxes Officer authorized by the Commissioner in this behalf, shall reject the application of tax clearance certificate, where-(a)the applicant dealer has failed to comply with an order demanding initial or additional security under section 15 of the Rajasthan Value Added Tax Act or under sub-section (3-A) of section 7 of the Central Sales Tax Act, 1956; or(b)the applicant dealer has failed to make payment of any recoverable outstanding demand(s) under the Rajasthan Value Added Tax Act, 2003 and/or under the Central Sales Tax Act, 1956 and/or under the Rajasthan Sales Tax Act, 1994 and/or under the Rajasthan Sales Tax Act, 1954, or(c)the applicant dealer has failed to pay tax or any other sum due under the provisions of the Rajasthan Value Added Tax Act, 2003 and/or under the Central Sales Tax Act, 1956 within the time prescribed therein; or(d)the applicant dealer has failed to furnish any return or returns in accordance with the provisions of the Rajasthan Value Added Tax Act, 2003 and under the Central Sales Tax Act, 1956 for the immediately preceding two

years. On rejection of the application, the dealer may apply afresh for the same after fulfillment of the above requirements. (3) On receipt of such application, the assessing authority or any officer not below the rank of an Assistant Commercial Taxes Officer authorized by the Commissioner in this behalf, subject to the provisions of sub-rule (2), shall, within ten days of receipt of such application, grant permission to the applicant dealer to generate the tax clearance certificate in Form VAT-67, electronically through the official website of the Department, which shall be valid up to the date mentioned therein, and intimation of such permission shall be communicated to the applicant dealer through the official website of the Department.]

79A. [Consent to use website of Commercial Taxes department. [Inserted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).]

- A registered dealer shall give his consent for using the official website of the commercial taxes department for his official dealing with the department including submission of returns, applications, and receipt notices, communications or intimations by submitting an undertaking in the manner as provided in the official website of the department, after enrolling by using his TIN as login id and password created by himself. Such dealer shall generate a copy of such undertaking through the official website of the department and shall affix his signature on it. The undertaking duly attested by a notary public shall be submitted by such dealer to the assessing authority or to the officer authorised by the Commissioner in this behalf, within seven days of submission of such undertaking on the official website of the department.]

80. Court fees.

- Court fee stamps of the value indicated below shall be affixed on all documents in respect of appeals, revisions and other proceedings.-

Item No.	Nature of Document	Value of court fee stamps
1.	(a)	Memorandum of appeal under section 82 Fifty rupees.
	(b)	Memorandum of appeal under section 83 One hundred rupees.
	(c)	Application for revision under section 84 One hundred fifty rupees.
	(d)	Application for revision under section 85 One hundred rupees.
2.	Vakalatnama by an advocate or authority by a Chartered Accountant or by any Tax Practitioner enrolled under rule 63 or a friend or relative of the dealer authorized to appear or his representative under rule 61 when filed	

before,-

		the Deputy Commissioner, the Assistant Commissioner, the Commercial Taxes Officer, or the Assistant Commercial Taxes Officer.	Rupees two
	(a)		
	(b)	the Commissioner or the Tax Board.	Rupees four
3.	Application for adjournment of any proceedings before any authority under the Act.		Rupees two
4.	(a)	Application for obtaining copies.	Rupees two
	(b)	Copy of any order passed by any authority under the Act or any other document.	Rupees four for every page or part thereof.
	(To be issued within seven days of the receipt of the application)		
5.	Application and copying fees for urgent copies.		Double of the fee payable at item No. 4 above.
	(To be issued within three days of the receipt of the application)		
6.	Application for inspection of files.		Rupees ten
7.	Application for grant of payment of demand in installments or postponement of payment of any demand or stay under sub-sections (4) or (5) of section 38.		Rupees five
8.	Any other document not covered by item Nos. 1 to 7 above.		Rupees two

81. Repeal and Savings.

(1) The Rajasthan Sales Tax Rules, 1995 (to be referred to as the Sales Tax Rules), are hereby repealed. (2) The repeal under sub-rule (1) shall not affect in any way, anything done or any action taken or any privilege accrued or any obligation or liability incurred, under the State Tax Rules. (3) Any notification or circular issued with reference to any of the provisions of the Sales Tax Rules in force on the date of commencement of these rules, shall remain in force unless such notification or circular is superseded in express terms or by necessary implication, and any reference of a rule of the Sales Tax Rules therein, shall be deemed to refer to the relevant rule of the VAT Rules. (4) The blank printed forms prescribed under the Sales Tax Rules may, with or without such modifications, be continued to be used till such date, as may be directed by the Commissioner and all forms under these rules, except VAT-15, [VAT-36, VAT-36A,] [Inserted by No. F. 12(28)

FD/Tax/2007/149, dated 9-3-2007, Published in Rajasthan Gazette Extraordinary, Part IV-C(I), dated 9-3-2007, page 451.] VAT-38, VAT-39, [VAT-41,] [Inserted by No. F. 12(63) FD/Tax/2005-60, dated 9-6-2006, Published in Rajasthan Gazette Extraordinary, Part IV-C(I), dated 17-6-2006, page 27(1).] VAT-47 and VAT-49, required to be used by the dealer or any person, may be got printed by them.[From VAT-01] [Substituted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).][See Rule 12 (2)]Application for Registration

1	Name of Dealer		
	Whether Non Resident Dealer	Yes / No	
2	(i) Address of Principal Place of Business		
	(ii) Bldg. No/Name/Area		
	(iii) Town/City		
	(iv) District (State)		
	(v) Pin Code		
	(vi) Email ID		
	(vii) Alternate Email ID (if any)		
	(viii) Mobile Number		
	(ix) Telephone Number(s) (if any)		
	(x) Fax No. (if any)		
[3			
[Substituted			
by			
Notification	Permanent Account Number (PAN)		
No. G.S.R.	of Dealer, (Incise of Sole		
27, dated	proprietorship, PAN allotted to		
23.7.2016	proprietor bementioned)]		
(w.e.f.			
31.3.2006).]			
3A. [
[Inserted by			
Notification	Permanent Account Number (PAN)		
No. G.S.R.	of the Dealer/Proprietor, (In case		
27, dated	of Sole Proprietorship, PAN		
23.7.2016	allotted toproprietor be mentioned]		
(w.e.f.			
31.3.2006).]			
4	Date of commencement of business	D	D
	The Rajasthan Value Added Tax	D	D
	Act, 2003		
	The Central Sales Tax Act, 1956	D	D

	The Rajasthan Tax on Entry of Goods into Local Areas Act, 1999	D	D
	The Rajasthan Tax on Luxuries (in hotels and lodging houses) Act, 1990		
5	Date from which liable to be registered.		
	The Rajasthan Value Added Tax Act, 2003	D	D
	The Central Sales Tax Act, 1956	D	D
	The Rajasthan Tax on Entry of Goods into Local Areas Act, 1999	D	D
	The Rajasthan Tax on Luxuries (in hotels and lodging houses) Act, 1990	D	D
6	Actual Value of goods purchased, stock receipt of goods in the year up to the date of submission of the application. (To be filled by dealer who intends to get registration under ETLA, 1999)		
7	Whether opting for payment of tax u/s 3(2)	Yes/No	
	If No,		
	(i) Whether intends to sale exempted goods	Yes/No	
	(ii) Whether intends to opt to pay tax in lumpsum u/s 5	Yes/No	If yes name of Composition Scheme(s)
	(iii) Whether intends to sale goods taxable at first point in the series of sales and goods have suffered tax at the said first point.	Yes/No	If yes Commodity name of name of
	(iv) Whether intends to sale goods taxable at maximum retail price and such goods have suffered tax at maximum retail price.	Yes/No	If yes Commodity
	(v) Whether intends to opt for exemption in lieu of tax u/s 8(3)	Yes/No	
	(vi) Whether dealer also intends to sale goods other than those mentioned above in (i) to (v)	Yes/No	

- 8 Nature of Business Manufacturer/Retailer/Leasing/Wholesaler/WorksContractor/ please specify
- (i) If Manufacturer (As defined by sub-section(1) of section 7 of the Micro, Small and Medium Enterprises Development Act, 2006) Small/Medium Large
- 9 Commodities dealt with/ proposed to be dealtwith Intend To Purchase/Receive and Intend to Sale
- 10 Constitution of Business: Proprietorship Partnership/Private Ltd.Company/Public Ltd. Company/Public SectorUndertaking/HUF/Co-operative Society/Club/Trust/Central/StateGovernment Department/ Others, Please specify
- 11 Particulars of the proprietor/partners/directors/Karta/Trustees/Members of the governing body/authorizedsignatory:
- (i) Full Name
- (ii) Father's/Husband's Name
- (iii) Date of Birth
- (iv) Status
- (v) Extent of interest %
- (vi) Permanent address
- (vii) Mobile No.
- (viii) Telephone No. (if any)
- (ix) PAN
- (x) Email ID
- (xi) Details (including address) of allimmovable property owned by or in which the person hasinterest/joint interest.
- (xii) Particulars of interest in any otherbusiness (es), if any
- a. Name of other business
- b. Complete Address of other business
- c. TIN
- d. CST No.
- e. Nature of interest in the business

- f. Extent, of interest
- (xii) Particulars of interest in any other closed business(es)
 - a. Name of closed business
 - b. Complete Address of closed business
 - c. R.C.No.
 - d. Date of closure
 - e. Nature of interest in the business
 - f. Extent of interest Details of surety/security bond:
 - A In case of surety
 - I. Name of business, of I surety TIN
 - II. Name of business of II surety TIN
 - B. In case of security is furnished by cash/NSC, details thereof

	S.No.	Amount	No.
	1		
	2		
	3		
	C. In case of security is furnished by Bank Guarantee, details thereof		
	1	Amount of Bank Guarantee	
	2	Effective Period of Bank Guarantee	
	3	Name of Bank and Address of Branch	
13	Information regarding Bank Account		
	1	Name of Bank	
	2	Name and Address of Branch	
	3	Account No.	
	4	Type of Account	
	5	IFSC of Branch	
14	Details of Branch(es)/Additional Place(s) of business including warehouse(s) in the State:		
	Factory	Godown/Warehouse	

	1. Bldg. No./ Name/ Area	
2	Town/City	
	3. District (State)	
	4. Pin Code	
	5. Email ID (if any)	
	6. Telephone Number (s) (if any)	
	7. FAX No. (if any)	
	Details of Branch(es)/Additional Place(s) of business outside the State:	
15	1. Bldg. No./ Name/ Area	
	2. Town/City	
	3. District (State)	
	4. Pin Code	
	5. Email ID (if any)	
	6. Telephone Number (s) (if any)	
	7. FAX No. (if any)	
	Details of business Manager(s)	
16	1. Name of Business manager	
	2 Bldg. No./Name/Area	
	3. Town/City	
	4. District (State)	
	5. Pin Code	
	6. Email ID (if any)	
	7. Telephone Number(s) (if any)	
	8. FAX No. (if any)	
	To be furnished by a dealer opting for registration under the CST Act, 1956	
17	Type of Registration	u/s 7(1) u/s 7(2)
		for resale, use in manufacture or processing
		of goods for sale, use in mining, use in generation or
18	Goods or class of goods to be purchased in the course of inter state trade or commerce	distribution of electricity or any other form of
		power, use in the packing of goods for sale/resale
		power.

FORM VAT-02[SeeRule13(1)]Declaration of Business
Manager

RecentPhotographsigned
andattested

Registration No. (TIN) {|

|}

1. Name of Dealer {|

|}

2. Name of Business Manager {|

|}

3. Permanent Residential Address of Business Manager

Bldg. No/Name/Area

{|

|-|| Town/City|

||-|| District (State)|

||-|| Pin Code|

| Email ID|

|-|| Telephone Number(s)|

| Fax No.|

|}

4. Present Residential Address of Business Manager

No./Area/locality

{|

|-|| Town/City|

||-|| District (State)|

||-|| Pin Code|

| Email ID|

|-|| Telephone Number(s)|

| Fax No. |

|}

5. Date from which authorised to act as a Business Manager (DD/MM/YYYY) { |

| - || DECLARATION | We declare that the person named above is authorised to act as a Business Manager for the above referred business, for which application for registration is being filed/is registered under Rajasthan VAT Act, 2003. His all actions in relation to this business will be binding on me/us. | }

6. Details of Signatory

Full Name Signature Status Extent of interest in business (%)

7. Acceptance as a Business Manager

I accept to act as a Business Manager for the above referred Business.

Place: Signature

Date: Name:

Status:

Instructions :

1. Please read the instructions carefully.

2. All the entries should be filled in capital letters.

3. To be submitted in duplicate.

4. This Form should be signed by:

a. Proprietor, in case of Proprietorship concern; b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by any other partner; c. Managing Director/Director or authorised signatory, in case of a Company; d. Karta, in case of Hindu Undivided Family; and e. Authorised Signatory, in all other cases,

5. Use separate form for each person declared as Business Manager.

6. Passport size photograph to be pasted above and attested by the either of signatories.

[FORM VAT-03] [As amended by No. F.12(63) FC/Tax/2005-60, dated 9-6-2006, published in Rajasthan Gazette Extraordinary, Part IV-C(I), dated 17-6-2006, page 27(1).] [See Rule-14(1)(a) & 15(2)] Registration Certificate Registration Number [TIN] _____ Opted

under section 3(2) or 5(1) This is to certify that _____ (name of the Dealer), whose principal place of business is situated at: Address was registered under the repealed Act with effect from _____ and under the Rajasthan Value Added Tax Act, 2003 with effect from _____ Name and address of proprietor/partners/directors, as the case may be, are as follows:

S.No. Name Status Address

Branch/ Additional place(s) of business:

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

The following is the description of goods dealt in: *****

Intend to Purchase	Intend to sale
--------------------	-------------------

This Certificate shall remain in force unless it is cancelled.

Seal	Signature _____	Name _____	Designation _____
Date of issue _____			

FORM VAT-04[See Rule 15(1)]Application for Issue of Duplicate Registration Certificate

Registration No. (TIN) { |

| }

1. Name of Dealer { |

| }

2. Principal Place of Business: | - Bldg. No/Name/Area { |

| | - | | Town/City | { | | - | | | | | | | | | | | | | | } | | - | | District (State) | { | | - | | | | | | | | | | | | | | } | | - | | Pin Code | { | | - | | | | | | } | Email ID | { | | - | | | | | | | | } | - | | Telephone Number(s) | { | | - | | | | | | | | } | Fax No. | { | | - | | | | | | | | } | }

3. Date of issue of original Registration Certificate (DD/MM/YYYY) { |

| }

4. Date from which registered under Rajasthan Value Added Tax Act (DD/MM/YYYY) {|

|}

5. Person for applying for duplicate registration certificate as Original Registration Certificate is
Misplace Lost Destroyed

Place: Signature

Date: Name:

Status:

Instructions:

1. Please read the instructions carefully.

2. All the entries should be filled in capital letters.

3. Tick ✓ applicable in option boxes.

4. The application should be filed in duplicate.

5. This from should be verified and signed by:

a. Proprietary, in case of Proprietorship concern. b. Managing Partner, in case of a Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them. c. Managing Director or authorised signatory, in case of a Company. d. Karta, in case of Hindu Undivided Family. e. Authorised Signatory, in all other cases.

6. Exercise proof of payment of prescribed fee.

FORM VAT-05[See Rule 16(1)]Application for Amendment in the Registration Certificate

Registration No. (TIN) {|

|}

1. Name of Dealer {|

|}

2. Change in Name of Dealer {|

|| Date of change|

|}

New Name of Dealer { |

|}

3. Change in Principal Place of Business { |

| | Date of change |

|}

New Address of Principal Place of Business { |

|}

4. New Additional Place(s) of Business

Type Factory Godown Branch Others

If other, please specify

New Additional Place(s) of Business

Bldg. No./Name/Area { |

| - | | Town/City |

| | - | | District (State) |

| | - | | Pin Code |

| Email ID |

| - | | Telephone Number(s) |

| FAX No. |

|}

5. Change in good dealt with { |

| | Date of change |

|}

Intend to Purchase

Intend to sale

Additions :

1. _____ Code _____	1. _____ Code _____
2. _____ Code _____	2. _____ Code _____
3. _____ Code _____	3. _____ Code _____
4. _____ Code _____	4. _____ Code _____
.....

Deletions :

1. _____ Code _____	1. _____ Code _____
2. _____ Code _____	2. _____ Code _____
3. _____ Code _____	3. _____ Code _____
4. _____ Code _____	4. _____ Code _____
.....

6. Closure of Additional Place(s) of Business { |

| | Date of Closure |

|}

Type	Factory	Godown	Branch	Others
------	---------	--------	--------	--------

If other, please specify

New, Address of Principal Place of Business

Bldg. No./Name/Area { |

| - | | Town/City |

| | - | | District (State) |

| | - | | Pin Code |

| Email ID |

| - | | Telephone Number(s) |

| FAX No. |

|}

7. Acquisition/amalgamation of Business { |

|| Date|

|}

Name of Business {|

|}

Nature of Business

Manufacturer Retailer

Leasing Wholesaler Works Contractor

Exporter Other, please specify

TIN of seller {|

||}

Address

Bldg. No./Name/Area {|

|-|| Town/City|

||-|| District (State)|

||-|| Pin Code|

| Email ID|

|-|| Telephone Number(s)|

| FAX No.|

|}

8. Sale or disposal of Business in part {|

|| Date of Disposal|

|}

Name of Business {|

|}

Nature of Business

Manufacturer Retailer Leasing Wholesaler Works Contractor

Exporter Other, please specify

TIN of seller { |

||}

Address

Bldg. No./Name/Area { |

| - || Town/City |

|| - || District (State) |

|| - || Pin Code |

| Email ID |

| - || Telephone Number(s) |

| FAX No. |

|}

9. Change Nature of Business { |

|| Date of Change |

|}

Manufacturer Retailer Leasing Wholesaler Works Contractor

Exporter Other, please specify

10. Details of outgoing and incoming partners/directors/Karts/Trustees/Members of the governing body/authorised signatory :

Incoming Outgoing

1. Full Name { |

| - || 2. | Father's/Husband's Name |

|}

3. Age {|

| 4. Status|

|}

11. Change in Particulars of the proprietor/partners/directors/Karta/Trustees/Members of the governing body/authorised signatory :

(A) Particulars :-

1. Full Name {|

|-|| 2. | Father's/Husband's Name|

|}

3. Age {|

| 4. Status|

| 5. extent of interest %|

|}

6. Permanent address {|

|}

7. Telephone No. {|

| 8. PAN (if any)|

|}

9. Details (including address) of all immovable property owned by or in which the person has interest/joint interest

{|

|}

10. Name and Address of witness

{|

|}

Signature Signature of witness

(B) Particulars of Changes in interest in any other business(es)

1. Name of other business { |

| - || 2. | Complete Address of other business | | - || |

|}

3. R.C. No. { |

| 4. CST No. |

|}

5. Nature of interest in the business { |

| 6. extent of interest |

|}

12. Change in surety

Name and RC No. (TIN) of existing surety which is withdrawn { |

| - ||

| - || Name and RC No. of new surety given |

| - ||

|}

13. Change in Bank Details

Name of banks & Branch (Closed A/c) { |

| - ||

| - || Account No. (Closed A/c) |

| - || Name of Bank & Branch (New A/c) |

| - ||

| - || Account No. (New A/c) |

| }

14. Any other change(s)

Place: Signature

Date: Name:

Status:

VERIFICATION I certify that the above information and its attachments (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed. Instructions :

1. Please read the instructions carefully.

2. All the entries should be filled in capital letters.

3. Tick \checkmark applicable in option boxes.

4. The application should be filed in duplicate.

5. This form should be verified and signed by :

(a) Proprietor, in case of Proprietorship concern; (b) Managing Partner, in case of Partnership firm where there is no managing partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them; (c) Managing Director or authorized signatory, in case of Company; (d) Karta, in case of Hindu Undivided Family; and (e) Authorized Signatory, in all other cases.

6. Enclose supporting documents.

7. Enclose original copy of Registration Certificate which is required to be amended.

FORM VAT-06 [See Rule 16(1)] Application for Issuance of Branch Certificate

Registration No. (TIN) { |

| }

1. Name of Dealer { |

|}

2. Principal Place of Business

Bldg. No./Name/Area { |

| - | | Town/City |

| | - | | District (State) |

| | - | | Pin Code |

| Email ID |

| - | | Telephone Number(s) |

| FAX No. |

|}

3. Name & Address of Branch(s)

Bldg. No./Name/Area { |

| - | | Town/City |

| | - | | District (State) |

| | - | | Pin Code |

| Email ID |

| - | | Telephone Number(s) |

| FAX No. |

|}

Place: Signature

Date: Full Name of Applicant:

Status:

VERIFICATION I certify that the information given in this form and its attachments (if any) is true and correct to the best of my knowledge and belief.

Place: Signature

Date: Full Name of Applicant:

Status:

Instructions:

- 1. Please read the instructions carefully.**
- 2. All the entries should be filled in capital letters.**
- 3. The application should be filed in duplicate.**
- 4. This Form should be verified and signed by :**

(a) Proprietor, in case of Proprietorship concern; (b) Every Partner, in case of Partnership firm; (c) Managing Director or authorized signatory, in case of a Company; (d) Karta, in case of Hindu Undivided Family; and (e) Authorized Signatory, in all other cases. [Form VAT-06A] [Inserted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).] [See Rule 16(3)] Application for closure of Business

Registration No.(TIN)

Name of Dealer

1. Reason for closure of Business: Tick ☐ appropriate box

- (a) Discontinuation of Business
- (b) Transfer of Business
- (c) Ceased to be required to be registered and to pay tax
- (d) Any other reason (Please specify)

2. Date of closure of Business:

3. Detail of closing stock including capital goods, if any, on the date specified above:

S. No.	Type of Goods	Value (In Rs.)	Tax Suffered	ITC claimed
--------	---------------	----------------	--------------	-------------

- | | | | | |
|----|---------------------------|--|--|--|
| 1. | Exempted Goods | | | |
| 2. | MRP Goods | | | |
| 3. | First Point Taxable Goods | | | |
| 4. | Goods Taxable @ 1% | | | |
| 5. | Goods Taxable @ 5% | | | |
| 6. | Goods Taxable @ 14% | | | |
| 7. | Goods Taxable @.....% | | | |
| 8. | Goods Taxable @.....% | | | |
| 9. | Total | | | |

4. In case of Transfer of Business:

Name of Transferee:

Whether transferee holds Registration No. (TIN) or not

If yes, TIN

Place:Date:

Signature:Name:Status:

VerificationI verify that the above information is true and correct to the best of my knowledge and belief and nothing has been concealed.

Place:Date: Signature:Name:Status:

[Form VAT-06B] [Inserted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).][See Rule 17(3)]Application for opting for payment of tax u/s 3(2)

Registration No.(TIN)

Name of Dealer

1. Date of Opting for payment of tax u/s 3(2):

2. Detail of closing stock, if any, on date of exercising option which has suffered tax in the State:

S. No.	Type of Goods	Value (In Rs.)
1.	Goods Taxable @ 1%	
2.	Goods Taxable @ 5%	
3.	Goods Taxable @ 14%	
4.	Goods Taxable @.....%	
5.	Goods Taxable @.....%	
6.	Total	

3. Balance of ITC at the date of exercising option:

4. Details of closing stock, if any on the dateof exercising option, which has not suffered tax within theState:

S. No.	Type of Goods	Value (In Rs.)
1.	Goods Taxable @ 1%	
2.	Goods Taxable @ 5%	
3.	Goods Taxable @ 14%	
4.	Goods Taxable @.....%	
5.	Goods Taxable @.....%	
6.	Total	

5. Detail of tax deposited on the closing stock on the date of exercising option:

Amount of tax deposited Date of deposit GRN/CIN

Place:Date Signature:Name:Status:

VerificationI verify that the above information is true and correct to the best of my knowledge and belief and nothing has been concealed. I also verify that input tax availed on closing stock has been reversed by me and tax payable on the closing stock which has not suffered tax in the State has been deposited by me in the Government Treasury.

Place:Date Signature:Name:Status:

[Form VAT-06C] [Inserted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).][See Rule 17 (4) & (5)]Application for opting out from payment of tax u/s 3(2)

Registration No.(TIN)

Name of Dealer

1. Date of Opting out of payment of tax u/s 3(2)
2. Reason for Opting out of payment of tax u/s 3(2) Tick ☐ appropriate box
 - (a) Purchase of goods from out of Rajasthan
 - (b) Sales of goods out of Rajasthan
 - (c) Starts manufacturing
 - (d) Exceed Turnover prescribed u/s 3(2)
 - (e) Other

3. Detail of closing stock,if any, on the date specified above:

S. No.	Type of Goods	Value (In Rs.)
1.	Exempted Goods	
2.	MRP Goods	
3.	First Point Taxable Goods	
4.	Goods Taxable @ 1%	
5.	Goods Taxable @ 5%	
6.	Goods Taxable @ 14%	
7.	Goods Taxable @.....%	
8.	Goods Taxable @.....%	

1. Exempted Goods
2. MRP Goods
3. First Point Taxable Goods
4. Goods Taxable @ 1%
5. Goods Taxable @ 5%
6. Goods Taxable @ 14%
7. Goods Taxable @.....%
8. Goods Taxable @.....%

4. Detail of Turnover and payment of tax in the current financial year up to the date of opting out of payment of tax u/s 3(2):

Turnover (In Rs.)	Tax Deposited (In Rs.)

Place:Date Signature:Name:Status:

VerificationI verify that the above information is true and correct to the best of my knowledge and belief and nothing has been concealed.

Place:Date Signature:Name:Status:

[Form VAT-06D] [Inserted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).][See Rule .18 (10)]Application for option to pay tax at full rate on the MRP

Registration No.(TIN)

Name of Dealer

1.Date of Opting to pay tax at full rate on MRP

2. Goods for which option is sought to pay tax at full rate on MRP:-

(i)Drugs and medicine as mentioned at S.No. 43 of Schedule IV.(ii)Dietary supplements including nutritional supplements, protein supplements and health foods.(iii)Toothpastes, soaps and creams as manufactured by pharmaceuticals industries under license issued under the Drugs and Cosmetics Act, 1940.(iv)Chemicals and fertilizers.(v)Others (Please specify)

Place:Date Signature:Name:Status:

VerificationI verify that the above information is true and correct to the best of my knowledge and belief and nothing has been concealed.

Place:Date Signature:Name:Status:

FORM VAT-07[See Rule 18(1)(a), 19(3)(c) & 36]Purchase Register/Statement of Purchases against VAT invoices

1. Name of the Dealer

2. Registration No. (TIN)

Part-I(For purchases of Goods within State other than Capital Goods)

Sr. No.	VAT Invoice No.	Date of VAT Invoice	Name of selling dealer	Registration No. (TIN) of selling dealer	[Name of Goods] [Inserted by Notification No. S.O. 439, dated 25.2.2008 (w.e.f. 31.3.2006).]	[Schedule number along with S.No. of Goods] [Inserted by Notification No. S.O. 439, dated 25.2.2008 (w.e.f. 31.3.2006).]	Purchase Value	VAT Paid	Gross amount of VAT Invoice
					[5A] [Inserted by Notification No. S.O. 439, dated 25.2.2008 (w.e.f. 31.3.2006).]	[5B] [Inserted by Notification No. S.O. 439, dated 25.2.2008 (w.e.f. 31.3.2006).]			
1	2	3	4	5		6	7	8	

31.3.2006).]

Part-II(For Purchases of Capital Goods within the State)

Sr. No.	VAT Invoice No.	Date of VAT Invoice	Name of selling dealer	Registration No. (TIN) of selling dealer	[Name of Goods] [Inserted by Notification No. S.O. 439, dated 25.2.2008 (w.e.f. 31.3.2006).]	[Schedule number along with S.No. of Goods] [Inserted by Notification No. S.O. 439, dated 25.2.2008 (w.e.f. 31.3.2006).]	Purchase Value	VAT Paid	Gross amount of VAT Invoice
					[5A] [Inserted by Notification No. S.O. 439, dated 25.2.2008 (w.e.f. 31.3.2006).]	[5B] [Inserted by Notification No. S.O. 439, dated 25.2.2008 (w.e.f. 31.3.2006).]			
1	2	3	4	5			6	7	8

Place: Signature.....

Date:

Name.....Status with Seal.....

[Form VAT-07A] [Substituted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).][See Rules 19][Summary statement of purchase made within State and outside the State]

Registration No. (TIN) Year Period covered by this return

From

DD MM YY to DD MM YY

Full name of Dealer

Address

Mobile No.

E-mail Address

Part I

(Particular of purchases including capital goods made within the State against VAT invoice on which Input Tax Credit is allowed under Section 18 (1))

S.No.	TIN	Name of the Selling Dealer	Amount of purchases made during the period	Amount of Tax paid or payable on such purchases
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Part II

(Particulars of purchases including capital goods made within the State against VAT invoice on which Input Tax Credit is not allowed under section 18)

S.No.	TIN	Name of the Selling Dealer	Amount of purchases made during the period	Amount of Tax paid or payable on such purchases
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Part-III(Particulars of purchases made from outside the State)

S.No.	TIN	Name of the Selling Dealer	Amount of purchases made during the period	Amount of Tax paid or payable on such purchases
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Place:Date: Signature:Name:Status

[FORM VAT-o8 [Substituted by Notification No. S.O. 439, dated 25.2.2008 (w.e.f. 31.3.2006).]][See Rule 18(1)(b), 19(3)(e) & 36]Sales Register

1. Name of the Dealer (Proprietor/Firm name/Company name etc.)

2. Registration No. (TIN)

Part-I Sales within State to VAT dealers other than dealers under Section 3(2) and 5]

S.No.	Invoice No./VAT Invoice No.	Date	Name of Purchasing Dealer	Registration No. (TIN) of purchaser, if any	Name of Goods	Schedule No. of Goods	S.No. of Goods	Exempted Sales	Stock transfer to agent/branch (within State)	Sales against Form VAT-1
1	2	3	4	5	6	7	8	9	10	11

Part-II (Sales within State other than mentioned in Part-I)

S.No.	Invoice No./VAT	Date	Name of Purchasing Dealer	Registration No. (TIN)	Name of Goods	Schedule No. of Goods	S.No. of Goods	Exempted Sales	Stock transfer to	Sales against
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Invoice No. Dealer of Goods Goods Goods agent/branch Form (within State) VAT-1,

Amount of Sale Amount of Tax

1 2 3 4 5 6 7 8 9 10 11

Part-III [Sales other than within State]

S. No. Invoice No./VAT Invoice No. Name of Purchasing Dealer Date Registration No. (TIN) of purchaser, if any Name of goods Schedule No. of Goods S. No. of Goods Gross amount of Invoice/Vat Invoice (Excluding VAT) Inter State Sales

3(a) of CST Act 3(b) of CST Act

1 2 3 4 5 6 7 8 9 10
Export Sales Stock transfer/branch transfer/Depot transfer Exempted sales Taxable Sales Total
5(1) of CST Act 5(3) of CST Act Against Form C Tax Without Form C Tax
11 12 13 14 15 16 17 18 19

Note. - Calculate liability to pay Purchase Tax under Section 4(2) of the VAT Act, 2003.[Form VAT-o8A] [Substituted by Notification No. G.S.R. 30, dated 9.10.2014 (w.e.f. 31.3.2006).][See Rules 19][Summary statement of sales against Vat invoice]

01 Registration No. (TIN) Year Period covered by this return

From DD MM YY to DD MM YY

Full name of Dealer

Address

Mobile No.

E-mail Address

Part I

(Particular of sales made within the State against VAT invoice to registered dealers)

S.No. TIN Name of the Purchasing Dealer Amount of sales made during the period Amount of Tax paid or payable on such sales

Part II

(Particulars of sales made within the State against VAT invoice other than in Part-I)

S.No. Amount of sales made during the period Amount of Tax paid or payable on such sales

Part-III(Particulars of goods sold in the state on behalf of principal against Form VAT 36A)(to be filled in by the Commission Agent)

Sr. No.	S.No. of Form 36	Details of purchasing dealer	Details of principal	Amount of sales made during the period	Amount of Tax paid or payable on such sales	S.No. of Form 36A	Discharge of tax liability by Principal (in Rs.)
TIN	Name						
By claiming ITC, if applicable (in Rs.)	By depositing tax amount (in Rs.)						

Place:Date: Signature:Name:Status

[FORM VAT-09 [Deleted by Notification No. S.O. 439, dated 25.2.2008 (w.e.f. 31.3.2006).]]

[SeeRule 19(3)(e)]Statement of sales against VAT Invoices to VAT dealers other than dealers under Sections 3(2) & 5(1)1. Name of the Dealer (Proprietor/Firm name/Company name etc.)2. Registration No. (TIN)Amount (in Rs.){[

S. No.	VAT Invoice	Date	Name of Purchasing	Registration No. (TIN)	Gross amount of	VAT 1%	VAT 4%	VAT 12.5%	Taxable Total at other Tax
--------	-------------	------	--------------------	------------------------	-----------------	--------	--------	-----------	----------------------------

No.		Dealer		Invoice (excluding VAT)		VAT Rates	
Amount	Tax	Amount	Tax	Amount	Tax	Amount	Tax
1	2	3	4	5	6	7	8
9	10	11					

Place: Signature.....

Date: Name.....Status with Seal.....

[FORM VAT-10] [Substituted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).][See Rule 19]Return

A. General Information

1.1 Registration No.(TIN):

1.2 Full Name of Dealer:

1.3 Address of principal place of business

1.4 Mobile No. Email ID

1.5 Return Period

B. TurnoverB1. Tax Liability

1.

1. Turnover under section 8(3) [Works Contract EC]

Sr. No.	Name of Awarder	TDN of Awarder	Work Order No.	Work Order Date	Total Value Of Works contract	EC No.	EC Date	EC Issuing Authority	Amount Received From Awarder	Rate Of EC Fee	Amount Of EC Fee	Ec Fee Deposit	By Awarder	By Co
a1	a2	a3	a4	a5	a6	a7	a8		b	c	d	e	f	

1.1.1

1.1.2

1.1

1.2Turnover under section 5(1) of RVAT Act (Composition Schemes)

S.No.	Name of Composition Scheme	Gross Turnover for the return period undercomposition scheme	Composition amount payable for the preceding year	Composition amount payable for the return period
a	b	c	d	

1.2.1

1.2.2

1.2 Total

1.3 Turnover under section 3(2) [in case opt out of section 3(2)]

S.No.	Commodity	Turnover	Tax Rate	Amount of tax
a	b	c	d	(b*c)/100

1.3

1.4 Sale of goods taxable at MRP (First sale within the state)

S.No.	Commodity	Turnover	Turnover at MRP	Tax Rate	Account of tax
a	b1	b2	c	d	(b2*c)/100

1.4.1

1.4.2

1.4 Total

1.5 Taxable sales

S.No.	Commodity	Turnover	Unit/Weight/Qty./Measure ment	Tax/Rate/Rate on Unit/Weight/Qty./Measureme nt	Account of tax
a	b	c1	c2	d	(b*c)/100

1.5.1

1.5.2

1.5 Total

1.6 Sales return of taxable goods within State under Rule 22(l)(c) (other than return period)

S.No.	Commodity	Turnover	Tax Rate	Account of tax
a	b	c	d	(b*c)/100

1.6.1

1.6.2

1.6 Total

1.7 Output Tax

S.No.	Detail	Turnover	Amount of Tax
a	b	c	d
		b(1.4+1.5-1.6)	d(1.4+1.5-1.6)

1.7

1.7 Output Tax Due:

1.8.1 Turnover under Rule 22 (2a) (for sub contractors)

S.No.	Name of Contractor (To whom the work is awarded)	TIN of Contractor	E.C. No.	E.C. Issuing Authority	Sub Contract Agreement No. & Date	TDS deducted; If any	Total Value of works contract	Value of Sub Contract
a1	a2	a3	a4	a5	a6	a7	b	

1.8.1.1

1.8.1

S.N. Other Turnover not liable to be Taxed

Turnover

a

b

- 1.8.2 Exempted in Schedule-I (sold within state)
- 1.8.3 Fully Exempted in Schedule-II u/s 8(3) of RVATACT
- 1.8.4 Sales made for promotion of SEZ or Exports u/s8(4) of RVAT ACT
- 1.8.5 Sales of goods purchased & sold outside state
- 1.8.6 Turnover of goods taxable at first point which have already suffered tax
- 1.8.7 Turnover of goods sold in the state on behalf of principal (against Form VAT 36A)
- 1.8.8 Amount of deductions as provided in RVAT rules (in case of works Contracts)
- 1.8.9 Sales to Exporters within the state (against Form VAT-15)
- 1.8.10 Others not liable to tax under VAT (please specify)
- 1.8.11 Turnover of sales return of goods sold within the return period under RVAT
- 1.8 Total
- B1 Total Total Turnover b (1.1+1.2+1.3+1.4+1.5+1.8)

B2. Purchase Tax

S.No.	Commodity	Turnover	Details of Purchase Tax @	Tax Rate If Others	Amount of tax
a	b	c1		c2	d

1.1

1.2

1.3

B2 Total

B3. Reverse Tax

S.No.	Details of transactions	Commodity	Turnover	Rate of Tax	Amount of Tax
a1		a2	b	c	d

1.1 Return of goods purchased (other than the return period)

1.2 Goods purchased for a purpose specified in section 18(1)(a) to (g) and disposed off otherwise including non-allowable proportionate ITC

1.3 In case of SOS (up to 4%) ----- %

1.4 Stocks remained in case of switch over to option u/s3(2) [See Rule 17(3)]

1.5 In any other case (Please specify)

B3 Total 1.2 to 1.5

B4.1.1 Input Tax & Details of Purchases

S.No.	Commodity	Purchase Value excluding VAT	Tax Rate	Input Tax
a	b	c	d	

1.1.1

1.1.2

1.1.3

1.1.4

1.1.5

1.1 Total

1.2 Purchases of Capital Goods

S.No. Commodity Purchase Value excluding VAT Tax Rate Input Tax

1.2.1

1.2.2

1.2 Total

1.3 Total (1.1 to 1.2)

1.4 ITC Claimed in 7A by the Dealer

1.5 Purchase return (Purchased within the return period)

1.6 Total eligible input tax credit (1.4 -1.5)

1.7 Amount of ITC Brought forward (From previous return)

1.8 Total Input Tax Credit Available (1.6 + 1.7)

C. Turnover and Liability under CST 1.1 Tax Liability under CST

S.No.	Details of Sales	Commodity Turnover	Amount of Tax
a		b	c
			d
1.1.1	Inter-State sale against Form C @2%		
1.1.2	Inter-State sale against Form C @%		
1.1.3	Inter-State sale without Form C @%		
1.1.4	Sales outside State Branch/Depot/Stock Transfer/Consignment Sale (without Form F @ %)		
1.1.5	Subsequent Inter State sales u/s 6(2) of CST Act (without Form C/E I/ E II)		
1.1.6	Inter State sales under section 6(3) of CST Act (without Form J)		
1.1.7	Inter State sales made to SEZ under section 8(6) of CST ACT (without Form I)		
1.1.8	Other @		
1.1.9	Total (1.1.1 to 1.1.9)		
1.1.10	Sales return of taxable goods under section 8-A of CST ACT (other than return period)		
1.1	Total CST (1.1.9-1.1.10)		
1.2	Turnover not liable to tax under CST		
S.No	Details of Sales		Turnover

- 1.2.1 Sales in course of Export U/s 5(3) of CST ACT,(against Form H)
- 1.2.2 Sales in course of Export U/s 5(1) of CST ACT
- 1.2.3 Sales outside State/Branch/Depot/StockTransfer/Consignment Sale (against Form F)
- 1.2.4 Subsequent Inter State sales u/s 6(2) of CST ACT(against Form C and EI/E II)
- 1.2.5 Inter State sales under section 6(3) of CST ACT(against Form J)
- 1.2.6 Inter State sales made to SEZ under section 8(6)of CST ACT (against Form I)
- 1.2.7 Exempted Sales under CST ACT
- 1.2.8 Other deductions, if any, (Please specify)
- 1.2 Total
- 1.3 Turnover of sales return of goods sold within the return period under CST
- C Total Turnover (1.1+ 1.2+1.3)
- D -Details of Tax due and Deposit of Tax, Interest and Late Fee

1. Tax Payable (Category of Payment)

Period Tax Type (VAT/CST) Tax Due

1.1

1.2

Total

2. Details of Deposit-(VAT-37B, VAT-38, VAT-4KTDSC), VAT-25(RAO) etc.)

Tax Period From	Tax Period To	Due Date	Tax Type	Tax Deposited	Date Of Deposit	Delay in Deposit	Amount of Interest	Date Of Deposit of Interest	Mode of Deposit	Description	Remarks
-----------------	---------------	----------	----------	---------------	-----------------	------------------	--------------------	-----------------------------	-----------------	-------------	---------

Total

3. Detail of VAT-41/ T.D.S. Certificates

S.No.	Awarder Name	VAT-41 No	Contract Value	Amount Received From Awarder	TDS Amount	Deposit Details
	Gross Amount of Challan/E-Challan	Deposit Date				

4. Details of Late Fee

Due Date of filing of Return

Date of submission of Return

Amount of Late fee

Date of Deposit of Late fee

Mode of Deposit

Description

E. Tax Payable

S.No.	Total Tax Payable/Deferred	Amount
1.1	Output Tax (B1-d1.7)	
1.2	Tax collected as per sales invoice	
1.3	Output tax (maximum of 1.1 and 1.2)	
1.4	Purchase tax (B2)	
1.5	Reverse Tax (B3)	
1.6	Others, If any, (Specify)	
1.7	Total Tax (1.3 to 1.6)	
1.8	Total input tax credit available (B4.1.8)	
1.9	Net Tax Payable (1.7 -1.8)	
1.10	Tax Deferred in Percent (under VAT)	
1.11	Tax Deferred (under VAT)	
1.12	Amount Payable (+)/Creditable (1.9 - 1.11)	
1.13	Exemption Fee (in case of works contract)(B1.ld)	
1.14	Composition Fee (B1.1.2 d)	
1.15	Tax Payable on Turnover under section 3(2) [in case opt out of section 3(2)] (B1.1.3 d)	
1.16	Total Amount Payable(+)/Creditable (-)(1.12+1.13+1.14+1.15)	
1.17	Amount Deposited Under VAT	
1.18	Amount Payable (+)/Creditable (-) (1.14 - 1.15)	
1.19	Tax due under CST ACT (C-1.1)	
1.20	Tax Collected as per sales invoice	
1.21	Maximum of 1.20 and	
1.22	Tax Deferred in percent (Under CST)	
1.23	Tax Deferred (Under CST)	
1.24	Set off of Entry Tax paid (Only in case of CST for commoditylike paper, Dyes and dyes stuff, Textile auxiliaries, Edible oil notified under section 8 (5) of CST ACT)	
1.25	CST to be deposited	
1.26	Creditable ITC to be adjusted	

- 1.27 CST payable (1.27- 1.28)
 - 1.28 Amount Deposited Under CST
 - 1.29 Net Tax payable/creditable (1.29 - 1.30)
 - 1.30 Refund claimed (if any)
 - 1.31 ITC to be carried forward for next quarter
- [Form Vat-10A] [Substituted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).][See Rule 19]Annual Return

Part A

1. General Information

- 1.1 Name of the dealer
 - 1.2 Address (of the principal place of business)with Fax, E-mail etc.
 - 1.3 Mobile number
 - 1.4 Registration No. (TIN)
 - 1.5 Status of the dealer [such as proprietary/partnership/company/others - specify
 - 1.6 Details of amendment made in registration certificate during the year, if any.
 - 1.7 Period under return (Financial Year)
 - 1.8 Nature of business :trader/manufacturer/importer/exporter/works contractor/lessor/other (please specify)
 - 1.9 List of books of accounts maintained (in case books of accounts maintained in computer system, mention the books of accounts generated by such system)
 - 1.10 Particulars of (operating) Bank Accounts
- Name of Bank Branch Account No. IFSC of the Branch

1.11	Account of statutory forms obtained from the Department				Amount (in Rs.)
	Name of Form	Opening Balance	Obtained	Total Used Cancelled Lost Balance for which forms utilized	
1.12	Details of surveys conducted (other than R.C. enquiry), if any:				
	Authority who conducted survey	Date of survey			Results of survey

Part B – 2. Trading account

Details	Amount	Details	Amount
A. Opening Stock(i) Exempted goods(ii) MRP goods(iii) First point taxable goods(iv) Goods taxable @ 1%(v) Goods taxable @ 5%(vi) Goods taxable @ 14%(vii) Goods taxable @ —%(viii) Goods taxable @ —%(ix) Work in progressTotal of opening stockB. Purchases made within state(i) Exempted goods(ii) MRP goods(iii) First point taxable goods(iv) Goods taxable @ 1%(v) Goods taxable @ 5%(vi) Goods taxable @ 14%(vii) Goods taxable @ —%(viii) Goods taxable @ —%(ix) Work in progressC. Purchases made from outside the State(i) Exempted goods(ii) MRP goods(iii) First point taxable goods(iv) Goods taxable @ 1%(v) Goods taxable @ 5%(vi) Goods taxable @ 14%(vii) Goods taxable @ —%(viii) Goods taxable @ —%(ix) Work in progressTotal purchasesLess Purchase Discount, if anyLess: Purchase Return, if any.Net PurchasesD. Expenses(i) Direct Expenses(ii) Manufacturing expenses(iii) OthersE. Gross profitTotal		A. Sales(i) Sales under CST Act(ii) Sales under RVAT(iii) Sales ReturnNet SalesB. Closing stock(i) Exempted goods(ii) MRP goods(iii) First point taxable goods(iv) Goods taxable @ 1%(v) Goods taxable @ 5%(vi) Goods taxable @ 14%(vii) Goods taxable @ —%(viii) Goods taxable @ —%(ix) Work in progressTotal of closing stockC. Gross lossTotal	

3. Statement of goods received for sale on consignment/ stock transfer/depot transfer from outside the State

Commodity	Opening Balance	Received during the year	Total	Sold during the year	Disposed otherwise	Balance
	Quantity Value	Quantity Value	Quantity Value	Quantity Value	Quantity Value	Quantity Value

4. Details of raw material and finished goods (in case of manufacturer)

Raw material	Finished goods
Details	Quantity Value Details
Opening balance	Opening balance
Purchase during the year	Manufactured during the year
Total	Total
Consumed in manufacturing	Sold during the year
Under process	
Disposed otherwise (please specified details)	Disposed otherwise (please specified details)

Wastage in process

Balance

Balance

Part C – 5. Other information**5.****1. Whether all declarations for all sales claimed at concessional rates as required under the RVAT Act and Rules received, if not, give details:**

S.No. Period (Month/Quarter/Year, as applicable) Name of purchasing dealer Amount

5.2 Whether all declarations in Form VAT 36A for sales of goods received from principal required under the RVAT Act and Rules received, if not, give details:

S.No. Name of principal, address with TIN Commodity Total sales Output tax

**5. [3 Whether all declarations for all sales claimed at concessional rates as required under the CST Act and Rules received, if not, give details
[Substituted by Notification No. G.S.R. 32, dated 14.7.2016 (w.e.f. 31.3.2006).]**

S.No.	Period (Month/Quarter/Year, as applicable)	Name of form (C, F, EI, EII, H, I, J)	Name of purchasing dealer	Amount
]

Part D – 6. Sales return register

S. No.	Details of sales out of which sales returns is made		Details of sales returns		Vat invoice no.	Date	To whom issued	Name of goods	Amount	Tax	Goods returned by document/challan No.	Date	Amount

Declaration I, do solemnly declare that to the best of my knowledge and belief the information given on this form is true and correct.

Dated Name Signature and Status

[FORM VAT-11] [Substituted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).][See Rule 19]Return

A. General Information**1.1 Registration No.(TIN):**

1.2 Full Name of Dealer:

1.3 Address of principal place of business

1.4 Mobile No. Email ID

1.5 Return Period

B. Turnover

1.

1. Turnover under section 8(3) [Works Contract EC]

Sr. No.	Name of Awarder	TDN of Awarder	Work Order No.	Work Order Date	Total Value Of Works contract	EC No.	EC Date	EC Issuing Authority	Amount Received From Awarder	Rate Of EC Fee	Amount Of EC Fee	Ec Fee Deposit	By Awarder	By Co
a1	a2	a3	a4	a5	a6	a7	a8		b	c	d	e	f	

1.1.1

1.1.2

1.1

1.2 Turnover under section 5(1) of RVAT Act (Composition Schemes)

S.No.	Name of Composition Scheme	Gross Turnover for the return period under composition scheme	Composition amount payable for the preceding year	Composition amount payable for the return period
a		b	c	d

1.2.1

1.2.2

1.2 Total

1.3 Taxable sales by dealers who have opted for payment of tax under section 3(2)

S.No.	Commodity	Turnover	Tax Rate	Amount of tax
a	b	c		d (b*c)/100

1.3

1.4 Sale of goods taxable at MRP (which has suffered Tax at first point)

S.No.	Turnover of goods on which tax is paid at MRP	Tax paid at MRP	Reimbursement of tax	Balance
b		d1	d2	e

1.4.1

1.4.2

1.4 Total

1.5 Turnover under Rule 22(2a) (for sub contractors)

Sr. No.	Name Of Contractor (To whom the work is awarded)	TIN of Contractor	E.C. No	E.C Issuing Authority	Sub Contract Agreement No. & Date	TDS deducted; If any	Total Value of Works contract	Value of Sub Contract
	a1	a2	a3	a4	a5	a6	a7	d

1.5.1

1.5

S.No. Details of Sales

Turnover

1.6 Exempted in Schedule-I (sold within State)

1.7 Turnover of goods taxable at first point which have already suffered tax

1.8 Turnover of allowable sales return

B Total

b(1.1+1.2+1.3+1.5+1.6+1.7-1.8)

C. Detail of Tax Liability and deposit. 1.1 Tax Liability

S.No. Detail Taxable Turnover Amount of Tax

1.1 a b(1.1.+1.2+1.3) d(1.1.+1.2+1.3)

1.2 Tax Payable:

1.2 Tax Payable (Category of Payment)

S.No. Period Tax Payable Interest Payable Total

1.2.1

1.2.2

1.2.3

1.2.4

Total

1.3 Details of Deposit-(VAT-37B, VAT-38, VAT-41(TDSC), VAT-25(RAO) etc.)

Tax Period	Due Date	Tax Deposited	Date of deposit	Delay in deposit	Amount of interest	Date of deposit of interest	Mode of Deposit	Description
From	To							

Total

1.4 Detail of VAT-41/ T.D.S. Certificates

S.No.	Awarder name	VAT-41 No	Contract value	Amount received from awarder	TDS amount	Deposit details	Gross amount of challan/e-challan	Deposit
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1.5 Details of Late Fee

Due Date of filing of Return
 Date of submission of Return
 Amount of Late fee
 Date of Deposit of Late fee
 Mode of Deposit
 Description

D. Other Information.1.1 Trading Account of the return period

Description	Amount (in Rs.)	Description	Amount (in Rs.)
Opening Balance		Sales	
Purchases Less: (i) Purchase return(ii) Purchase discount		Closing Stock	
Expenses		Gross loss	
Gross profit			
Total		Total	

1.2 Account of statutory forms obtained from the Department

Form	Opening Balance	Obtained	Total	Used	Cancelled	Lost	Balance	Amount (in Rs.) for which forms are utilized
A	B	C	D	E	F	G	H	I

[FORM VAT-12 [Deleted 'FORM VAT-12' by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).] ***]

[See Rule
 19(3)(g)] Sales
 Return
 Register{ |

S. No.	Details of sales out of which sales return is made	Details of sales return	To Whom issued	Name of Goods	Amount Tax	Goods returned by Document/ Challan No.	Date	Amount Tax
VAT Invoice No.	Date							

Place: Signature

Date: Name:

Status:

[FORM VAT-13 ***] [Deleted by Notification No. S.O. 110, dated 8.7.2009 (w.e.f. 31.3.2006).]
[FORM VAT-13] [As amended by Notification No. F. 12(28)
FD/Tax/2007/14, dated 9-3-2007, published in Rajasthan Gazette,
Extraordinary, part IV-C(I), dated 9-3-2007, page 451.][SeeRule
19(5)]Information of Branch Turnover{

Registration {
No. (TIN)

}

1. Name of Dealer {

| - | 1-A. | Period to which the information relates: From.... to....|

}

2. Principal Place of Business

Bldg. No./Name/Area {

| - || Town/City|

|| - || District (State)|

|| - || Pin Code|

| Email ID|

| - || Telephone Number(s)|

| FAX No.|

}

3. Address of additional places of business in respect of which this intimation is given

Bldg. No./Name/Area {

| - || Town/City|

|| - || District (State)|

|| - || Pin Code|

| Email ID|

|-|| Telephone Number(s)|

| FAX No.|

|}

4. Detail of turnover of above referred additional place of business:

Amount in Rs.

Gross Turnover

Total Deductions

Net Taxable Turnover

Turnover liable to purchase tax

Turnover liable to reverse tax

Place: Signature

Date: Full Name:

Status:

VERIFICATION I verify that the above information and enclosures (if any) is true and correct to the best of my knowledge and belief.

Place: Signature

Date: Full Name:

Status:

|}FORM VAT-14[See Rules 20(1) & 49]Notice

1. Name of the Dealer/Person
2. Registration No. (TIN) (if any)
3. Address of principal place of business
 - Building No./Name/Area
 - Area/Road
 - Locality/Market
 - Pin Code
 - E-mail Id
 - Telephone Number(s)
 - Fax Number(s)

4. (A) You are directed to submit:

- (1)The return related to the period.....in Form VAT-10/VAT-11(2)The trading account for the period.....(3)Books of accounts for the period from.....to.....(4)The Declaration on forms in the support of sales made during the period from to.....(5)The proof of deposit of Tax for the period from..... to(6)Audit report as

required under Section 73 of the Act read with Rule 36(6) of Rules(7)Copy of Form VAT-07, VAT-09, VAT-12, VAT-48, VAT-50 proof of export sales, account of declaration forms for the period from..... to.....(8)Details of works contracts awarded during the period from.....to.....(9)Details of Tax deducted for the period from.....to.....(10).....(11).....

& so onSo as to reach the office of the undersigned on or before.....(B)Whereas, your personal attendance is required to adduce evidence under the Act regarding..... (Mention that 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/documents or non appearance, without sufficient cause, will render you liable to penalty under Section 64 of the Rajasthan VAT Act, 2003.Given under my hand and seal, this..... Day of....., 20....

Seal Signature

Name

Designation

Place

[FORM VAT-15] [Substituted by Notification No. F.12(63) FD/Tax/2005-8, dated 11-9-2006, published in Rajasthan Gazette, Extraordinary, part IV-C(I), dated 13-9-2006, page 69(1).][See rule 21(1)Declaration of Purchases within the State for Export

Form No. (Seal of the issuing Authority)

Date of issue

1. COUNTER FOIL (To be retained by the exporter)

2. ORIGINAL (To be produced to the assessing authority)

3. DUPLICATE (To be retained by the selling dealer)

Name and complete address of the exporter.....

Registration No. (TIN) (i) Rajasthan Value Added Tax Act, 2003.....

(ii) CST Act 1956.....

To,.....(Name and complete address of the seller)

Registration No. (TIN) (i) Rajasthan Value Added Tax Act, 2003.....

(ii) CST Act 1956.....

Certificate - It is Certified that the goods, the particulars whereof have been specified in items (1) and (2) of the Schedule below, supplied by you in pursuance of our purchase Order No..... dated as per your VAT invoice no..... dated..... for Rs. (in words) Rs. (in figures) have been sold by me/us in the course of export out of the territory of India, as per details given in items (3) to (6) of the said Schedule, and that the said goods were purchased from you by me/us after, and for the purpose of complying with, the agreement or Order

No..... dated..... for or in relation to such Export. Certificate - III It is further certified that non-liability to tax under the Rajasthan Value Added Tax Act, 2003 or under the Central Sales Tax Act, 1956 in respect of goods referred to in Certificate-I has not been claimed by any other person and that no other certificate for such non-liability has been issued to any other person in India in respect of these goods. Certificate - III It is further also certified that in case the goods covered by this certificate are re-imported into India by me/us after their export, I/We undertake to inform the Assessing authority or any other officer authorised by the Commissioner or the person to whom this certificate has been supplied, about the fact of such re-import within a period of one month from the date of re-import of the said goods into India. The Schedule A - Particulars of Goods (1) Description of goods..... (2) Quantity of goods..... B - Details regarding Export

- (3) Name of airport, seaport or land customs station through which the goods have been exported.
- (4) Name of the airlines/ ship/ railway/ goods vehicle or other means of transport through which the export has taken place.
Number and date of air consignment note/ bill of lading/ railway receipt or goods vehicle or postal receipt or any other document in proof or
- (5) export of goods across the customs frontier of India (certified copy of such air consignment note/ bill of lading/ railway receipt/ goods vehicle record/ postal receipt/ other document to be enclosed.)
- (6) Description, quantity/weight and value of the goods exported under the document referred to in item (5) above.

Place

Date..... Signature.....

(Name of person signing the declaration) (Status of the person signing the declaration)

VERIFICATION The above declaration is true to the best of my knowledge and belief and nothing has been concealed.

Place

Date..... Signature.....

(Name of person signing the declaration) (Status of the person signing the declaration)

[FORM VAT-16 [Deleted 'FORM VAT-16' by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).] ***]

[See Rule 21(3)] Application for obtaining declaration forms { |

To,

Registration No. (TIN) { |

| }

1. Name of Dealer { |

|}

2. Address

Bldg. No./Name/Area {|

|-|| Town/City|

||-|| District (State)|

||-|| Pin Code|

| Email ID|

|-|| Telephone Number(s)|

| FAX No.|

|}

3. Name of Declaration from required {|

||-| 4.| No. of books required containing 25 declaration forms each|

|-| 5.| Details of challan/receipt| Deposit date| DD/MM/YYYY|

|-|| In support of deposit of request fee| Amount||

|}DeclarationI/We declare that my/our Registration Certificate mentioned above is in force and has not been cancelled by this date. I/We further declare that-(a)I/We have properly used the declaration forms issued to me/us in the past (List be enclosed);(b)I/We have no demand outstanding to be payable by me/us;(c)I/We have submitted my/our all due returns along with necessary enclosures;(d)I/We have deposited the due tax till date; and(e)I/We have furnished necessary security as demanded by the assessing authority.I/We authorise Shri..... my/our authorised representative, whose signature is attested below, to receive the said forms on my/our behalf.

Place: Signature

Date: Name:

Status:

VERIFICATIONI verify that the information given in this form and its attachments (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed.

Place: Signature

Date: Name:

Status:

Instructions:

- 1. Please read the instructions carefully.**
- 2. All the entries should be filled in capital letters.**
- 3. Tick \checkmark applicable in option boxes.**
- 4. Enclose proof of payment of requisite fees.**
- 5. This Form should be verified and signed by:**

a. Proprietor, in case of Proprietorship concern; b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by any other Partner; c. Managing Director or authorised signatory, in case of a Company; d. Karta, in case of Hindu Undivided Family; e. Authorised Signatory, in all other cases; and f. Or by the declared Business Manager. } [VAT-16A [Inserted by Notification No. G.S.R. 60, dated 25.6.2008 (w.e.f. 31.3.2006).]] [See Rule 53(7) & 54(7)] Application for obtaining declaration forms VAT-47 & VAT-49 To,

1 Name of Dealer { |

| - | | Registration No. (TIN) |

| - | 2 | Address |

| - | Bldg. |

| - | No./Name/Area Town/City |

| - | District (State) |

| - | Pin Code |

Email ID

| - | Telephone Number(s) |

Fax No

| - | 4 | Name of declaration from required |

| - | 5 | No. Of books required containing 25 declaration from each |

[-| 6| Details of Challan/Deposit Amount/DateDD/MM/YYYY receipt in support of deposit of requisite fee|

[-| 7| Date of filing of last due return(enclose copy of acknowledgement)|
DD/MM/YYYY

}]DeclarationI/We declare that my/our Registration Certificate mentioned above is in force and has not been cancelled by this date.I/We further declare that.(a)I/We have properly used the declaration forms issued to me/us in the past (List be enclosed);(b)I/We have no demand outstanding to be payable by me/us;(c)I/We have submitted my/our all due returns along with necessary enclosures;(d)I/We have deposited the due tax till date; and(e)I/We have furnished necessary security as demanded by the assessing authority.I/We authorise Shri my/our authorised representative, whose signature is attested below, to receive the said forms on, my/our behalf.

Place SignatureName:Status

VerificationI verify that the information given in this form and its attachments (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed.

PlaceDate: SignatureName:Status

Instruction:

1. Please read the instructions carefully.

2. All the entries should be filled in capital letters.

3. Tick ☒ applicable in option boxes.

4. Enclose proof of payment of requisite fees.

5. This Form should be verified and signed by :

a. Proprietor, in case of Proprietorship concernb. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by any other Partnerc. Managing Director, or authorized signatory, in case of a Companyd. Karta, in case of Hindu Undivided Familye. Authorised Signatory, in all other casesf. Or by the declared Business ManagerFORM VAT 17[See Rule 24]Notice for Payment of DemandRegistration No. (TIN).....

1. Name of Dealer/Person

2. Address

Bldg. No/Name/AreaTown/CityDistrict(State)Pin codeEmail IdTake 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.Rs.....(in words also).....claimed by you as deposited and supported by receipts but not verified, shall be adjusted after verification to be made by this office.The outstanding amount of Rs..... shall be paid by you in the Treasury or the Bank authorised to receive money on behalf of the State Government by the day of..... year..... /within thirty days from the service of this notice.Please note that if the amount is 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:Date:Signature of Authority with sealFORM VAT-18[See Rule 25]Application for Stay of Recovery of Demand

To,..... Registration No. (TIN) { |

|}

1. Name of Dealer/Person { |

|}

2. Address

Bldg. No./Name/Area { |

| - | | Town/City |

| | - | | District (State) |

| | - | | Pin Code |

| Email ID |

| - | | Telephone Number(s) |

| FAX No. |

|}

3. Date of order being appealed against(Please enclose Attested Copy (DD/MM/YYYY) { |
of the order)

|}

4. Details of service of the order (DD/MM/YYYY) { |

|}

5. Section, under which order passed

6. Disputed total amount Rs. { |

Tax..... Interest.....

Penalty..... Others.....

|}

7. Date of filing of appeal (DD/MM/YYYY) { |

|}

8. Whether amount as required u/S. 82(3) is deposited Yes No

if yes, then give details

9. Amount for which stay is requested Rs.

10. Reasons for stay of recovery of the disputed amount

1.2.3.

Place: Signature

Date: Name:

Status:

VERIFICATION I verify that the information given in this form and its enclosures (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed.

Place: Signature

Date: Name:

Status:

Instructions:

1. Please read the instructions carefully.

2. All the entries should be filled in capital letters.

3. Tick $\sqrt{}$ applicable in option boxes.

4. Enclose proof of payment of undisputed demand.

5. Enclose proof of filing of appeal.

6. Enclose proof of deposit under Section 82(3)

7. This Form should be verified and signed by:

a. Proprietor, in case of Proprietorship concern; b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership

deed and in case of a registered partnership deed by any of a registered partnership deed by any one of them;c. Managing Director or authorised signatory, in case of a Company;d. Karta, in case of Hindu Undivided Family; ande. Authorised Signatory, in all other cases.

8. Enclose additional sheet(s) in case you are not able to provide all details in this space provided.

9. Enclose all documents/evidence that you want to be considered regarding your application.

FORM VAT-19[See Rule 26(1)]Application for Grant of Instalments

To,..... Registration No. (TIN) {|

|}

1. Name of Dealer {|

|}

2. Address

Bldg. No./Name/Area {|

|-|| Town/City|

||-|| District (State)|

||-|| Pin Code|

| Email ID|

|-|| Telephone Number(s)|

| FAX No.|

|}

3. Section, under which order passed

4. Period to which the order relates

5. Demand created

6. Demand deposited

7. Balance Demand

8. Period and No. of Instalments requested

9. Grounds for instalments

Place: Signature

Date: Name:

Status:

VERIFICATION I verify that the information given in this form and its enclosures (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed.

Place: Signature

Date: Name:

Status:

Instructions:

- 1. Please read the instructions carefully.**
- 2. All the entries should be filled in capital letters.**
- 3. Tick ☒ applicable in option boxes.**
- 4. Please ensure that the form is complete Affix Court fee stamp.**
- 5. Enclose proof of demand deposited.**
- 6. Enclose Attested copy of the order and notice of demand.**
- 7. Enclose additional sheet(s) if required.**
- 8. Enclose all documents that you want to be considered regarding your application.**
- 9. This Form should be verified and signed by:**

a. Proprietor, in case of Proprietorship concern; b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered, Partnership deed and in case of a registered partnership deed by any one of them; c. Managing Director or authorised signatory, in case of a Company; d. Karta, in case of Hindu Undivided Family; e. Authorised Signatory, in all other cases, orf. Business Manager. [FORM VAT-20] [As amended by Notification No. F. 12(28) FD/Tax/2007/14, dated 9-3-2007, published in Rajasthan Gazette, Extraordinary, part IV-C(I), dated 9-3-2007, page 451.] [See Rule 27(1)(a)] Application for Refund

Registration No. (TIN) {|

|}

1. Name of Dealer {|

|}

2. Address

Bldg. No./Name/Area {|

|-|| Town/City|

||-|| District (State)|

||-|| Pin Code|

| Email ID|

|-|| Telephone Number(s)|

| FAX No.|

|}

3. Amount of refund claimed and reason(s) thereof.

(a) Result of an assessment order -

(i) Period From {|

| To|

|-|| (ii) Date of order|| DD/MM/YYYY|

|}

(b) As a result of order of competent officer/authority/Court -

(i) Name of Authority

(ii) Date of order DD/MM/YYYY {|

|}

Place: Signature

Date: Name:

Status:

VERIFICATION I verify that the information given in this form and its enclosures (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed.

Place: Signature

Date: Name:

Status:

Instructions:

1. Please read the instructions carefully.

2. All the entries should be filled in capital letters.

3. Tick \checkmark applicable in option boxes.

4. Please ensure that the form is complete in all respects.

5. Enclose copy of order of competent officer/authority/court, in case refund is claimed in above.

6. This Form should be verified and signed by:

a. Proprietor, in case of Proprietorship concern; b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them; c. Managing Director or authorised signatory, in case of a Company; d. Karta, in case of Hindu Undivided Family; and e. Authorised Signatory, in all other cases. [FORM VAT-20AA] [Inserted by Notification No. G.S.R. 8, dated 24.5.2016 (w.e.f. 31.3.2006).] [See Rule 28(1)] Application for Claim of Refund in case of wrong deposition or excess deposition of any amount For the quarter: Form to To Authorized Officer

1. Name of Dealer

2. TIN, if any

3. Address

4. Detail of Amount excess deposited/wrongly deposited	Amount to be Deposited	Amount actually deposited	CIN/GRN	Date of deposit
--	------------------------	---------------------------	---------	-----------------

5. Detail of Bank

5.1 Name of the Bank in which refund is sought

5.2 Name of the Branch

5.3 Account No.

5.4 Account Type

5.5 IFSC of the Branch

5.6 Whether the branch has CBS
arrangement

Yes

No

6. Date of filing of return in Form Vat-10,
if application

7. Net tax payable as per Vat and CST Act for
the Quarter (as per return)

8. Total amount of tax deposited for the
quarter

9. Amount of excess deposit

Declaration I/We Proprietor/Partner/director/Karta/Business Manager of
M/S declare that the facts stated above is true to the best of my knowledge and belief
no other application for refund has been filed. FORM VAT-21[See Rule 28(1)&(2)] Application for
Refund by Exporters

Registration No. (TIN) { |

| }

1. Name of Dealer { |

| }

2. Address

Bldg. No./Name/Area { |

| - | | Town/City |

| | - | | District (State) |

| | - | | Pin Code |

| Email ID |

| - | | Telephone Number(s) |

| FAX No. |

| }

3. Type of export { |

| UnderSection 5(1) of the CST Act, 1956|-|||

| UnderSection 5(3) of the CST Act, 1956|}

4. Period for which refund is claimed From {|

| To|

|}

5. Amount of refund claimed (Rs.)

6. Details of purchases of goods for which refund is claimed :

S. No.	Goods purchased from	Reg. No. (TIN)	VAT Invoice No.	Date	Description of goods	Quantity	Value (Rs.)	Tax paid (Rs.)
--------	----------------------	----------------	-----------------	------	----------------------	----------	-------------	----------------

7. Details of the sale deemed in the course of export under Section 5(1)

S. No.	VAT Invoice No.	Date	Goods Exported to (Name of the country)	Description of goods	Quantity	Value (Rs.)	Give Details as per Rule 28(2)(b)
--------	-----------------	------	---	----------------------	----------	-------------	-----------------------------------

8. Details of the sale deemed in the course of export under Section 5(3)

S. No.	VAT Invoice No.	Date	Goods sold To	Reg. No. (TIN)	Description of goods	Quantity	Value (Rs.)	Give Details as per Rule 28(2)(b)
--------	-----------------	------	---------------	----------------	----------------------	----------	-------------	-----------------------------------

DeclarationI declare that I have not taken credit of input tax on purchases for which I have claimed refund and that I have reversed credit of input tax, claimed earlier.

Place: Signature

Date: Name:

Status:

UndertakingI..... S/o..... resident of..... (Status)..... of M/s.....do hereby solemnly affirm on oath that, in case of re-import of the above goods, I will communicate within a period of one month from the date of re-import into India of such goods, to the assessing authority or any other officer authorized by the Commissioner in this behalf and shall repay, forthwith, the amount of refund granted to me on this account along with interest.DeponentVERIFICATIONI verify that the above information and its enclosures (if any) are true and correct to the best of my knowledge and belief and nothing has been concealed.

Place: Signature

Date: Name:

Status:

Instructions:

1. Please read the instructions carefully.

2. All the entries should be filled in capital letters.

3. Tick \checkmark applicable in option boxes.

4. The application should be filed in duplicate.

5. Enclose the following:-

a. Attested copy of declaration form VAT-15 or Form-H in case of exports under Section 5(3) of CST Act;b. Certified copy of air consignment note/bill of lading/railway receipt or goods vehicle or postal receipt or any other documents in proof of export of goods across the customs frontier of India; duly authenticated by Customs Department;c. Duplicate copy of Sale Invoice;d. Certified copy(ies) of purchase invoice on the basis of which refund of ITC is claimed;e. Undertaking in prescribed form; andf. Certificate from a Chartered Accountant regarding purchase and sale of goods and correctness of claim of refund (in Form VAT-26).

6. This Form should be verified and signed by:

a. Proprietor, in case of Proprietorship concern;b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of registered partnership deed by any one of them;c. Managing Director or authorised signatory, in case of a Company;d. Karta, in case of Hindu Undivided Family;e. Authorised Signatory, in all other cases, orf. by the declared Business Manager.FORM VAT-22[See Rule 29(1)]Application for Refund by a person or undersigned dealerTo.....

1. Name of Dealer/Person { |

| }

2. Address

Bldg. No./Name/Area { |

| - || Town/City|

|| - || District (State)|

|| - || Pin Code|

| Email ID|

| - || Telephone Number(s) |

| FAX No. |

| }

3. Amount of refund claimed (Rs.)

4. Result(s) for refund

(a) Result of an order passed (give details) -

(i) Period From { |

| To |

| - || (ii) Date of order || DD/MM/YYYY |

| }

(b) As a result of order of competent officer/authority/Court. (give details) -

(i) Name of Authority

(ii) Date of order DD/MM/YYYY { |

| }

Place: Signature

Date: Name:

Status:

VERIFICATION I certify that the above information and its enclosures (if any) are true and correct to the best of my knowledge and belief and nothing has been concealed

Place: Signature

Date: Name:

Status:

Instructions:

1. Please read the instructions carefully.

2. All the entries should be filled in capital letters.

3. Tick \checkmark applicable in option boxes.

4. Please ensure that the form is complete,**5. This Form should be verified and signed by:**

a. Proprietor, in case of Proprietorship concern; b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them; c. Managing Director or authorised signatory, in case of a Company; d. Karta, in case of Hindu Undivided Family; and e. Authorised Signatory, in all other cases.

6. Enclose original copies of VAT invoices.**7. Enclose copy of contract (in case of contractors).****8. Wherever applicable, attach copy of documents (in support that you are not liable to tax).**

FORM VAT-23[See Rules 27(1) & 28(e)]Refund Order

Foil-I	Foil-II	Foil-III
VATRefund Order.	VATRefund Order.	VATRefund advice of Pa
Book No.Serial		Book No.Ser
No.....XII A	Book No.Serial No.....XII A VAT	No.....Date of
VAT.....DeductRefundPayable	Deduct RefundOrder ForRefund of Sales Tax.	issue.....Amount
to		refund..... (in
		figures).....(in wo
Name of	Name of DealerRegistration No. (TIN)	Name of DealerRegistra
DealerAddressRegistration No.Validupto..... only.Payable at		(TIN)
(TIN).....Assessment1.Certified that with reference to thePaidat.....
period.....Dateof order	assessment record bearingG.I.R. No.	& Designation ofPaying
directing	Registration CertificateNo. a refund of	AuthorityNo.....date...
refund.....Validupto.....AmountRs. is dueto.....	2. Certified that	and returned to theAssis
of	the taxpenalty, or interest concerning which the	Commissioner/ Comme
refund.....SerialNumber	refund is given hasbeen credited in Bank/Treasury	taxes Officer/
of the assessee in demand and	vide Challan No.dated.....	AssistantCommercial
collectionRegistershowing	no refund order regardingthe sum now in question	Taxesofficer.....
Collection ofamount regarding	had previously been granted and thisorder of	amounthas been adjuste
which refund is	refund has been entered in the original in file	Treasury under VAT De
made.....Amountofassessment under my signature, Please		Refunds.Sealof Treasury
which is to berefunded had	payto.....on account of the above refund,	
been credited vide	the sumof Rs. (Figures)Rs.(in	
Treasury/Bank vide challan	Words)	

No..... Date.....Initial of
the AssistantCommissioner/
Commercial taxes Officer/
Assistant CommercialTaxes
officer.

Signature of recipient.Paid
on(date)SignatureDesignation

Signature and the seal of the A.C./ C.T.O./
A.C.T.O.
Receivedpayment(Claimant'ssignature)examined.

Signature of Treasury
Officer/Manager of the

(to be attested by the Asstt.
Commr./ C.T.O./ A.C.T.O.
afteradvice of payment is
received from their
Bank/Treasury.)Entered in
Demand & Collection
RegistersRefund Register
videItemNo.....Dated.....
Asstt. Commr./
C.T.O./A.C.T.O.

Form VAT-24

[SeeRule 27(1)(a)]ADVICE OF REFUND OFVAT XII - A VAT Deduct : Refund

Book No..... Serial No.....

To.

The TreasuryOfficer/Manager.....Name

ofDealer.....Address.....

(Name of Bank/Treasury)

This is the first advice on.....Treasury/Bank incontinuation ofAdvice No.dated.....

Particulars of VAT Refund Order.

Book No. Dated.....Voucher No. Valid upto.....Refund payable to.....

Refund.....Assessment Record bearing G.I.R. No.Registration No. (TIN)Assessme

Asstt.Commissioner/C.T.O./A.C.T.O./Circle.....Ward.....

FORM VAT-25[See Rules 27(1)(b) 7 28(3)]Refund Adjustment Order

Book No.

.....XII-A Voucher No.

VAT DeductRefund

1. Name of Dealer (proprietor/Firm
name/Company name etc.)
2. Trade Name(s) (if any) (in which the business
is carried)
3. Registration No. (TIN)
4. Address Building No./Name/Area
- Town/City

- District (State)
- Pin Code
- E-mail id
- Telephone Number(s)
- Fax Number(s)
5. Period of refund
6. Amount of refund to be adjusted
in figures
- In words
7. Certified that no refund order regarding the
sum in question has previously been granted
and this order of refund has been entered on
the original assessment order and the demand
and collection register.
8. Certified that the tax, penalty or interest
concerning which this refund is allowed has
been credited into the Treasury/Bank.....
under challan No..... dated.....
9. This refund will be adjusted towards the
amount of VAT/CST/Other dues from the said
dealer for the period from..... to..... or any
subsequent month/quarter/year in the future.

Seal Signature

Name

Designation

Place : Date : Note. - The dealer shall enclose this Order with the
return to be furnished by him for the month/quarter/year against which the adjustment is
desired. FORM VAT-26 [See Rules 28(1)(e) & 28(2)] Certificate of Chartered Accountant I/We hereby
confirm that I/We have examined the relevant records of..... M/s..... having
Registration No. (TIN)..... for the period from..... to..... and hereby
certify that (i) the above dealer has made the following export sales under Section 5(1)/5(3) of CST
Act, 1956: (Rs.)

S. No. Period Good Exported Value as per invoices

(ii) The following documents have been furnished by the applicant and have been examined and
verified by me/us namely:-- Certified copy of air consignment note/bill of lading/railway, receipt or
goods vehicle or postal receipt or any other documents in proof of export of goods across the
customs frontier of India; duly authenticated by the Customs Department of the Government of
India; - Duplicate copy of sale invoices; - Certified copy(ies) of VAT invoices on the basis of which

refund of input tax is being claimed;- Proof of payment received or copy of letter of credit.(iii)The relevant registers have been authenticated under my/our seal/signature.(iv)The information given in the above document(s) have/has been incorporated in the books of accounts maintained by the exporter.(v)It has been ensured that the information furnished is true and correct in all respect; no part of it is false or misleading and no relevant information has been concealed or withheld.(vi)Neither I, nor any of my partners/director is a partner, director, or an employee of the above-named entity or its associated concerns.(vii)I/We fully understand that any statement made in this, certificate, If proved incorrect or false, will render me/us liable for any penal or other consequences as may be prescribed in law or otherwise warranted.[Part C: To be filled in case the application for refund is filed in Form VAT-20AA] [Inserted by Notification No. G.S.R. 8, dated 24.5.2016 (w.e.f. 31.3.2006)].I/We hereby confirm that I/We have examined the relevant records of M/S having registration No. (TIN) for the period from to and hereby certify that(i)the dealer has deposited the amount of Rs. in excess of the amount payable/wrongly deposited by him for the quarter from to as per the books of accounts of the dealer;(ii)it has been ensured that information furnished is true and correct in all respect, no part of it is false or misleading and no relevant information has been concealed or withed;(iii)neither I nor any of my partners/directors is a partner, director or an employee of the above named entity or its associated concerns; and(iv)I/We fully understand that any statement made in this certificate, if proved incorrect or false, will render me/us liable for any penal or other consequences as may be prescribed in law or otherwise warranted.

(Signature and Stamp/Seal of the Signatory)

(Chartered Accountant)Name of the Signatory:

Place:Date: Membership No. :

FORM VAT-27[See Rule 30(1)]

For office use onlyAppeal No.Dateof filing..... Space forCourt FeeStamp

Memorandum for Appeal to Appellate AuthorityAPPEAL under Section 82 of RAJASTHAN VAT ACT, 2003Against Order dated..... passed by.....To.....

1. Name of Dealer {|

|}

2. Address

Bldg. No./Name/Area {|

|-|| Town/City|

||-|| District (State)|

||-|| Pin Code|

| Email ID|

| - || Telephone Number(s) |

| FAX No. |

| }

3. Date of service of order appealed against DD/MM/YYYY { |

| }

4. Section, under which order passed

5. Period to which dispute relates From { |

| To |

| }

6. Relief claimed in appeal -

(a) Total liability including tax, interest and penalty

Determined by the authority Rs. { |

| - || Admitted by the authority | Rs. |

| - || Disputed by the authority | Rs. |

| - || (b) if turnover is disputed || - || Disputed turnover | Rs. |

| - || Tax due on disputed turnover | Rs. |

| - || (c) If rate of tax is disputed || - || Turnover | Rs. |

| - || Amount of tax disputed | Rs. |

| - || (d) If order of penalty/interest is disputed || | - || Section under which
penalty/interest is disputed || - || Amount of penalty in dispute | Rs. |

| - || Amount of interest in dispute | Rs. |

| }

7. Any other Relief claimed

8. Whether the admitted liability has been paid? Yes No

9. Whether complied with the provisions of Section 82(3)? Yes No

10.

Grounds of appeal

.....

Place: Signature

Date: Name:

Status:

VERIFICATION/We.....do 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.

Place: Signature

Date: Name:

Status:

Instructions:

- 1. Please read the instructions carefully,**
- 2. All the entries should be filled in capital letters.**
- 3. Tick \checkmark applicable in option boxes.**
- 4. The application should be filed in duplicate.**
- 5. Affix Court Fee Stamp as prescribed.**
- 6. Enclose proof of payment of admitted amount.**
- 7. Enclose proof of payment required under Section 82(3).**
- 8. Enclose certified copy of the order appealed against.**
- 9. In case of delay, enclose Form VAT-28.**
- 10. Enclose Form VAT-18 for stay of recovery of demand.**
- 11. This Form should be verified and signed by:**

a. Proprietor, in case of Proprietorship concern; b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them; c. Managing Director or authorised signatory, in case of a Company; d. Karta, in case of Hindu Undivided Family; e. Authorised Signatory, in all other cases; and f. Business Manager.

12. Enclose additional sheet(s) in case you are not able to provide all details in the space provided.

13. Enclose all documents/evidence that you want to be considered in Appeal.

FORM VAT-28[See Rule 30(2)]Application for Condonation of DelayTo.....

1. Name of Dealer { |

| }

2. Date order being appealed against (DD/MM/YYYY) { |

| }

3. Date of service of said order (DD/MM/YYYY) { |

| }

4. Mention delay

5. Reason(s) for delay in filing the appeal

.....

In view of the above circumstances, it is requested to condone the delay in filing of appeal.

Place: Signature

Date: Name:

Status:

VERIFICATION I verify that the information given in this form and its attachments (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed.

Place: Signature

Date: Name:

Status:

Instructions :

1. Please read the instructions carefully.

2. All the entries should be filled in capital letters.

3. This Form should be verified and signed by:

a. Proprietor, in case of Proprietorship concern; b. Managing Partner, in case of registered Partnership deed and where there is no Managing Partner, by all the partners if there is no

registered partnership deed and in case of a registered partnership deed by any one of them;c. Managing Director or authorised signatory, in case of a Company;d. Karta, in case of Hindu Undivided Family; and e. Authorised Signatory, in all other cases.

4. Enclose additional sheet(s) in case you are not able to provide all details in this space provided.

5. Enclose all documents/evidence that you want to be considered.

FORM VAT-29[See Rule 31(1)]Appeal to the Tax Board

For office use onlyAppeal No.Date of filing.....

APPEAL UNDER Section 83 of RAJASTHAN VAT ACT, 2003AGATNST ORDER

DATED.....PASSED

BY.....APPELLANT.....RESPONDENT.....

1. Name of Dealer { |

| }

2. Address

Bldg. No./Name/Area { |

| - | | Town/City |

| | - | | District (State) |

| | - | | Pin Code |

| Email ID |

| - | | Telephone Number(s) |

| FAX No. |

| }

3. Name of Respondent { |

| }

4. Address

Bldg. No./Name/Area { |

| - || Town/City|

|| - || District (State)|

|| - || Pin Code|

| Email ID|

| - || Telephone Number(s)|

| FAX No.|

|}

5. Date of service of order appealed against DD/MM/YYYY {|

|}

6. Section, under which order passed

7. Period to which dispute relates From {|

| To|

|}

8. Relief claimed in appeal -

(a) Total liability including tax, interest and penalty

Determined by the authority which has passed the order Rs. {|

| - || Admitted by the appellant| Rs.|

| - || Disputed by the appellant| Rs.|

| - || (b) if turnover is disputed || - || Disputed turnover| Rs.|

| - || Tax due on disputed turnover| Rs.|

| - || (c) If rate of tax is disputed || - || Turnover| Rs.|

| - || Amount of tax disputed| Rs.|

|-|| (d) If order of penalty/interest is disputed|||-|| Section under which penalty/interest is disputed|||-|| Amount of penalty in dispute| Rs.|

|-|| Amount of interest in dispute| Rs.|

|-|| (e) Any other relief claimed. |||}

9. Grounds of appeal
.....

Place: Signature

Date: Name:

Status:

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

Place: Signature

Date: Name:

Status:

Instructions:

- 1. Please read the instructions carefully.**
- 2. All the entries should be filled in capital letters.**
- 3. Tick \checkmark applicable in option boxes.**
- 4. The Appeal should be filed in triplicate.**
- 5. Affix court fee stamp as prescribed.**
- 6. Enclose certified copy of order against which appeal is being filed.**
- 7. Enclose proof of payment of undisputed amount.**
- 8. In case of delay, enclose Form VAT-28 for condonation of delay.**
- 9. This Form should be verified and signed by:**

a. Proprietor, in case of Proprietorship concern; b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them; c. Managing Director or authorised signatory, in case of a Company; d. Karta, in case of Hindu Undivided Family; e. Authorised Signatory, in all other cases; and f. Business Manager.

10. Enclose additional sheet(s) in case you are not able to provide all details in the space provided.

11. Enclose all documents/evidence that you want to be considered in Appeal.

FORM VAT-30[See Rule 31(1)]

For office use only Cross objection No.Date of filing.....

Memorandum for Cross-Objections to the Tax Board In appeal No. of.....

20.....Appellant/s..... Respondent/s.....Ref.: MEMORANDUM OF
CROSS-OBJECTIONS UNDER SUB-SECS. (4) & (5) OF Section 83 OF RAJASTHAN VAT ACT,
2003 To.....

1. Name of Dealer/Person { |

| }

Bldg. No./Name/Area { |

| - || Town/City |

|| - || District (State) |

|| - || Pin Code |

| Email ID |

| - || Telephone Number(s) |

| FAX No. |

| }

2. Date of receipt of notice of the Tax Board DD/MM/YYYY { |

| }

3. Period to which dispute relate From { |

| To |

| }

4. Relief claimed in the memorandum of cross objections-

(a) if turnover is disputed

Disputed turnover

Rs. { |

| - | | Tax due on disputed turnover | Rs. |

| - | | (b) If rate of tax is disputed | | - | | Turnover | Rs. |

| - | | Amount of tax disputed | Rs. |

| - | | (c) If order of penalty/interest is disputed Section under which penalty/interest is disputed | | - | |
Amount of penalty in dispute | Rs. |

| - | | Amount of interest in dispute | Rs. |

| - | | (d) Any other relief claimed | Rs. |

| - | | Amount of interest in dispute | Rs. |

| }

Summary of cross-objections

5.

6. Addresses to which notices may be sent to the Cross-Objector(s) and appellant(s)

(i) Cross Objector

(ii) Appellant

Place: Signature

Date: Full Name:

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.

Place: Signature

Date: Name:

Status:

Instructions:

1. Please read the instructions carefully.

2. All the entries should be filled in capital letters.

3. Tick ✓ applicable in option boxes.

4. The memorandum should be filed in triplicate.

5. This Form should be verified and signed by:

a. Proprietor, in case of Proprietorship concern; b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them; c. Managing Director or authorised signatory, in case of a Company; d. Karta, in case of Hindu Undivided Family; and e. Authorised Signatory, in all other cases or by the declared Business Manager,

6. Enclose additional sheet(s) in case this space is not sufficient.

7. Enclose all documents/evidence that you want to be considered.

8. The No. and year of cross objection shall be filed in the office of the Tax Board.

9. The No. and year of the appeal as allotted by the Tax Board and appearing in the notice of appeal received by the respondent is to filled in by the Respondent.

10. Enclose original or certified copy along with two true copies of the order appealed against.

FORM VAT-31[SeeRule32]Application for Revision to the High Court
underSection 84 of the Rajasthan VAT Act, 2003.

Space for Courtfee
stamps

VAT REVISION NO. DATED.....(to be filled in by the office of the Registrar General/
Registrar of the Rajasthan High Court)(PETITIONER)..... VERSUS
(RESPONDENT).....ToThe Hon'ble Shri.....Chief Justice and his other
companion Judges of the Hon'ble High Court of Judicature for Rajasthan at Jodhpur/Jaipur
Bench.MAY IT PLEASE YOUR LORDSHIPSThe petitioner respectfully submits the following:

**1. That the appeal No. of 20..... in the matter of(Appellant)
versus..... (Respondent) has been decided by the..... Bench of the Tax
Board on.....**

2. The copy of order passed by the Tax Board under Section 83 of the Rajasthan VAT Act, 2003 was received by the petitioner on.....

3. That the brief facts of the case which are necessary and from which questions of law have been formulated are enclosed along with relevant copies of the order of the authorized officer or assessing authority dated..... relevant order of Dy. Commissioner (Appeals) dated..... and the certified copy of the order of the Tax Board in question dated.....

4. That the following questions of law arise out of the said order of the Tax Board-

a.b.

5. That the petitioner, therefore, prays under sub-secs. (1)/(2) of Section 84 that this application may be accepted and the questions mentioned in para 4 above or such questions as this Hon'ble Court thinks just and proper, may be decided.

Humble PetitionerName:.....Status/Designation:.....VERIFICATIONI verify that the contents of para 1 to 5 above are true and correct to the best of my knowledge and belief and nothing has been concealed.

Signature

Full Name of the person:

Place:Date: Status/Designation:

AFFIDAVIT IN SUPPORT OF REVISION APPLICATIONI,

S/o.....aged..... years,..... do hereby take oath (or solemnly affirm) and state as under:-

1. That I am well acquainted with the facts of the case and, therefore, am competent to swear this affidavit.

2. That I have carefully gone through the contents of this revision application.

3. That the contents of para 1 to 5 of the application are true and correct to the best of my knowledge and belief and nothing has been omitted or concealed.

4. That no such revision application has been filed in this Hon'ble High Court prior to the present application.

Signature

Full Name of the Deponent:

Place:Date: Status/Designation:

VERIFICATIONI, the above named deponent do hereby verify that the contents of this affidavit from Para No. 1 to 4 are true and correct to the best of my knowledge and belief. Nothing has been concealed and no part of it is false. So help me God. Declared this on.....day of.....month, 20.....

Signature

Full Name of the Deponent:

Place:Date: Status/Designation:

AFFIDAVIT IN SUPPORT OF THE DOCUMENTSI.....(name) son/daughter of.....age..... years,..... (ward office/range) do, hereby, take oath and state as under:-

1. That I am acquainted with the fact, circumstances and records of the case. Therefore, I am competent to swear this affidavit.

2. That the document from Annexure to are Photostat/typed copies of the original order prepared by mechanical process and the same are correct and true copies of the original document.

Signature

Full Name of the Deponent:

Place:Date: Status/Designation:

VERIFICATIONI, the above named deponent to hereby verify that the contents of this affidavit from Para No. 1 to 2 are true and correct to the best of my knowledge and belief. Nothing has been concealed and no part of it is false. So help me God. Declared this on.....day of.....month, 20.....

Signature

Full Name of the Deponent:

Place:Date: Status/Designation:

FORM VAT-32[See Rule 33(2)]Application for Restoration of Appeal

For office use onlyRestoration Application No.Date of filing.....

1. Name of Dealer/Person { |

| }

2. Date of order of dismissal in default (DD/MM/YYYY) { |

}}

3. Date of service of said order (DD/MM/YYYY) {|

}}

4. Reason(s) for non appearance on the date of
hearing.....

Place: Signature

Date: Name:

Status:

VERIFICATIONI, verify that the information given in this form and its attachments enclosures (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed.

Place: Signature

Date: Name:

Status:

Instructions:This Form should be verified and signed by:a. Proprietor, in case of Proprietorship concern;b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by any other Partner;c. Managing Director or authorised signatory, in case of a Company;d. Karta, in case of Hindu Undivided Family; ande. Authorised Signatory, in all other cases.FORM

VAT-33[See Rule 36(3)]Stock Register of Raw Materials for manufacturers
(Quantity/weight)

S. No.	Date	Name of the Commodity	Opening Balance	Purchase/ Receipts	Purchase Return	Used in manufacturing/ processing	Closing Balance
--------	------	-----------------------	-----------------	--------------------	-----------------	-----------------------------------	-----------------

FORM VAT-34[See Rule 36(3)]Stock Register of Finished Goods for manufacturers
(Quantity/weight)

S. No.	Date	Opening Balance	Goods received through manufacturing	Sales	Sales Return	Closing Return
--------	------	-----------------	--------------------------------------	-------	--------------	----------------

FORM VAT-35

Original/Duplicate

[SeeRule37(1)]

Dispatch Note FromPrincipal to Agent

Serial Number..... Registration No. (TIN) {|

}}

1. Name of Dealer {|

}}

2. Address

Bldg. No./Name/Area { |

| - | | Town/City |

| | - | | District (State) |

| | - | | Pin Code |

| Email ID |

| - | | Telephone Number(s) |

| FAX No. |

| }

3. (a) Name of Agent { |

| - | | (b) Registration No. (TIN) |

| - | | (c) Address | | }

Bldg. No./Name/Area { |

| - | | Town/City |

| | - | | District (State) |

| | - | | Pin Code |

| Email ID |

| - | | Telephone Number(s) |

| FAX No. |

| }

4. Date of dispatch of goods by the principal (DD/MM/YYYY) { |

| }

5. Description of the goods dispatched: (Enclose all challans with the dispatch note)

Challan No.	Challan date	Name of commodity	Quantity/ weight	Estimated Value of goods
-------------	--------------	-------------------	------------------	-----------------------------

6. Details of the transporter carrying the goods

1. Name of Dealer { |

| }

2. Address

Bldg. No./Name/Area { |

| - | | Town/City |

| | - | | District (State) |

| | - | | Pin Code |

| Email ID |

| - | | Telephone Number(s) |

| FAX No. |

| }

Place: Signature

Date: Name:

Status:

VERIFICATION I verify that the information given on this form and in its enclosures is true and correct to the best of my knowledge and belief and nothing has been concealed.

Place: Signature

Date: Name:

Status:

[FORM VAT-36] [Substituted by amendment Notification No. F. 12(28) FD/Tax/2007/14, dated 9-3-2007, published in Rajasthan Gazette, Extraordinary, part IV-C(I), dated 9-3-2007, page 451.] Certificate of the Sales Proceeds by the Commission Agent to the Principal

Serial No. Counterfoil/Original/Duplicate

Details of

the

Principal

:

1. Name of the Dealer _____
2. Registration No. (TIN) _____
3. Address Building No./Name/Area
Area/Road
Locality/Market
Pin Code
E-mail Id
Telephone Number(s)
FAX Number(s)

4. Description of the goods sold by Agent:
{|

Vat Invoice No. Name of the goods Date No. Good received vide Vat-35

| - || (1) Freight | - || (2) Gaushala | - || (3) Shifting Charges | - || (4) Weighing Charges | - || (5) Delivery Charges | - || (6) Labour Charges | - || (7) Cartage | - || (8) Other Charges | - ||

Total :

Commission :

Grand Total :

|}

SIGNATURE

Name: Status:

Place Date

VERIFICATION I/We verify that the information given in this form and on its attachment is true and correct to the best of my knowledge and belief and nothing has been concealed.

SIGNATURE

Name: Status:

Place Date

[FORM VAT-36A] [Added by No. F. 12(28) FD/Tax/2007/149, dated 9-3-2007, Published in Rajasthan Gazette Extraordinary, Part IV-C(I), dated 9-3-2007, page 451] Certificate to be issued by the principal as a proof of deposit of tax to his agent [See rule 22 & 37]

Serial No. _____ Counterfoil/Original/Duplicate

1. Name of the Dealer

2. Address
 Building No./Name/Area
 Town/city
 District (State)
 Pin Code Email
 id
 Telephone Number(s) Fax
 No.

3. (a) Name
 (b) Registration No. (TIN)
 (c) Address
 (d) Building No./Name Area
 (e) Town/City
 (f) District (State)
 (g) Pin Code Email
 id
 (h) Telephone Number(s) Fax
 No.

4. Description of the goods sold
 by commission agent:
 { |

S. No.	S. No. of VAT-36	Date	Sale proceeds(in Rs.)	Accrual of tax liability(in Rs.)	Discharge of tax liability (in rs.)	Date & ledger folio n.
By claiming ITC, if applicable (in Rs.)	By depositing tax amount (in Rs.)					

|}

SIGNATURE

Name:Status:

VERIFICATION/We verify that the sale proceeds shown in column no. 4 above have been recorded by me/us in our regular books of accounts and the tax liability accrued in the hands of commission agent has been discharged by me/us.

SIGNATURE

Name:Status:

PlaceDate

[***] [Deleted 'Form VAT- 37' by Notification No. S.O. 238, dated 6.3.2013.]

FORM VAT-37[SeeRule 39(1)]Challan(For deposit of
 tax/demand/other sum)Government Of

RajasthanCommercial Taxes Department{|

Circle:Ward No.Registration No. (TIN)Tax period
from..... to.....Name of assessee:Address:

0040 – VAT RECEIPTS102 – Receipts under the V
(b).....

(a) Payments under the VAT Act.(i) Advance payment
of VAT(ii) Deposit of demand :(1) VAT(2) Penalty(3)
Interest(4) Other sumTotal (a) (ii)(iii) Other feePlease
describeTotal (a) = (i)+(ii)+(iii)

(b) Other Payments(i) Fines/ Penalties and Interest(ii)
Security(iii) Miscellaneous Payments(Please
describe)Total (b)Grand Total (In
Figures)Rupees.....(in
words)Rupees.....Date.....

For use in Bank/Treasury only :-

1. Number of Challan
2. Number of entry in VAT Receipts Register
3. Date of entry in VAT receipts Register

Please receive and grant receipt

Bank/Treasury Stamp Bank/Treasury Accountant Bank Manager/Treasury/Sub-Treasury Officer

This form is in Five Parts. PART I (to be retained in the Treasury); Part II (to be sent to the
Accountant General); Part III (to be sent to the treasury or authorized officer.); Part IV (to be given
to the depositor for passing on to the assessing authority) and Part V (to be given to the depositor
for retention by him);Original/Duplicate

Seal of IssuingOfficer GOVERNMENT OF RAJASTHANCOMMERCIAL TAXESDEPARTMENT

]FORM VAT-37A [Inserted by Notification No. G.S.R. 74, dated 20.11.2007 (w.e.f.
31.3.2006).]e-Challan(For deposit of tax/demand/other sum)Government at
RajasthanCommercial Taxes Department

Circle ; 0040-VAT Receipts

Ward No.- 102- Receipts under the VAT Act (a)

Registration No. 800-Receipts under the VAT Act (b)

Tax period from
.....to

Name of Assessee
:

Address

>

(a) Payments under the VAT Act.

(i) Advance Payment of VAT

(ii) Deposit of demand:

(1) VAT

- (2) Penalty
(3) Interest
(4) Other sum
Total (a) (ii)

(iii) Other fee

Please
describe

Total (a) =(i) + (ii) + (iii)

(b) Other Payment

(i) Fines/Penalties and interest

(ii) Security

(iii) Miscellaneous Payments

(Please describe)

Total (b)

Grand Total (In figure)

Rupees

(In words)

Rupees

>

Challan Identification Number (CIN) BSR Code Date Challan No.

Online Payment Through Internet Banking

< Bank Name>

<Collecting Branch Name>

[FORM VAT-37B [Inserted by Notification No. G.S.R. 58, dated 25.8.2010 (w.e.f. 31.3.2006).]] [See Rule 39] Challan for Adjustment through Treasury Part-I (Sanction order for subsidy)

Name and address of the Enterprise	TIN	Entitlement Certificate Number and Date	Period for which subsidy granted	Amount of Tax on which subsidy has been calculated	Amount of subsidy granted	Period in which it would be adjusted
1	2	3	4	5	6	7

Part-II (Challan for adjustment) Challan No:

1 Name of the Department: Commercial Taxes Department

2 Name of the Office:

3 Designation of the Officer and Accepting details

4 Receipt Budget Head.- to which credit is to be given (Give minor/sub head and detailed head also if any) 004ofcdzh O;kikj bR;kfn ij dj102jkT; fodz; dj vf/kfu;e ds v/khu izkflr;ka(001)dj laxzg.k(i)dj dk vfxze lank;(1)fodz;

5

Expenditure Budget Head to which chargeable with minor/sub head and detailed head of A/c

2040fcdzh O;kikj bR;kfn ij dj80ovU; O;;(002)jktLFkku bUosLVesUV izeks'ku ikWfylh 12&vuqnku@vuqnku lgk;rk vk;kstu Plan(Plan)

Total.....

Appropriation for the yearExpenditure up to date

.....Including this Bill No. Rs.

.....Balance available Rs.

.....Invoice No. and AmountSignature of Assistant

Commissioner/Commercial Taxes Officer Seal with designation Certified that necessary transfer

entry for Rs. has been passed in the account of Date

..... after certifying the debit and credit budget head classification on

appropriation.Treasury OfficerNote. - This challan will have four copies,

1. copy shall be forwarded to AG,

2. One copy shall be retained by Treasury,

3. Two copies shall be forwarded to Concerned Assistant Commissioner/Commercial Taxes Officer.

GOVERNMENT OF RAJASTHANCOMMERCIAL TAXES DEPARTMENT[FORM VAT-38]

[Substituted by No. F. 12(63) FD/Tax/2005-8, dated 11-9-2006, Published in Rajasthan Gazette Extraordinary, Part IV-C(I), dated 13-9-2006, page 69(1)][See Rule 39(4), 41 & 45]Receipt for deposit of tax/demand/other sum

Receipt No. Dated.....

Received from.....Registration No.

(TIN) n(if any)..... a sum of Rupees.....(in words) in

cash on account of.....Rs. (in

figures)

Signature

Name:Designation:

Seal of [FORM VAT-39][SeeRule 39(5) & 44]Receipt for cash deposit of tax/Amount in lieu
Issuing of tax

(To be issued by the Contractor)

Receipt No. Date :

ORIGINAL for depositorDUPLICATE to be submitted to theDepartmentTRIPLICATE to be retained by the

Name

ofContractor.....Address

Name of specified Area/ CheckPost:.....Commodities on which
from.....to.....
Name of Tax collection Centre.....Name of Casual Trader/
Registered
dealer/Purchaser.....Description of Goods.....
the goods.....Type of vehicle
(Truck/Trolley/Tractor Trolley/others).....Registration No.
of Vehicle.....Rate of Tax...../Per Ton/Per Item/ @
Percent (%) Amount of Tax /Composition Money/ Exemption Fee Rs.
(In Figures).....(In words).....
Signature of Contractor or Authorised representative FORM VAT 40] [Substituted by Notification
No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).][See Rule 40(1)] Application for Allotment of
Awarder Identification Certificate To Assessing Authority, CircleZone

1. For dealers registered under the Rajasthan Value Added Tax Act, 2003

(a) TIN

o 8

(b) Name of the dealer

2. For person other than registered dealer under the Rajasthan Value Added Tax Act, 2003

(a) Name of person

(b) Designation

(c) Address

3. For the Department of any Government, corporation, public undertaking, cooperative society, local body, statutory body, autonomous body.

(a) Name of the Department/ corporation/public undertaking/ co-operative society/ local body/
statutory body/ autonomous body

(b) Name of the person authorized by the Department to act on behalf of Department

(c) Designation

(d) Address

Additional Information required to be furnished by all of the above.

1. PAN

2. Email id

3. Detail of Bank Account

S.No.	Name of Bank	Branch Address along with IFSC	Bank Account Number	Type of Account
-------	--------------	--------------------------------	---------------------	-----------------

Verification I/We verify that the above information and its enclosures are true and correct to the best of my knowledge and belief and nothing has been concealed.

Place	Date	Signature	Name of Applicant (s) ...	Status
		with Seal		

[Form Vat-40A [Substituted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).]] [See Rule 40 (2)] Awarder Identification Certificate

Awarder Identification Number (AIN)

This is to certify that (Name of the Dealer/ Person), (Designation) of (Name of firm/institution etc.), whose principal place of business is situated at having TIN is responsible for making deduction of tax under the tax deduction number as allotted above. This certificate shall remain in force until cancelled.

Place	Date	Signature	Name	Designation
-------------	------------	-----------	------	-------------

[Form VAT-40B [Inserted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).]] [See Rule 40(3)] Application for cancellation/issue of duplicate certificate/amendment of Awarder Identification Certificate

Awarder Identification Number (AIN)

I on behalf of..... (Here state the name of registered dealer/Organization/Department) submit the application for following reasons ☐ which is applicable

1. For the cancellation of the Awarder Identification Certificate issued on as we have ceased to be responsible for making deduction of tax.

2. For issue of duplicate copy of Awarder Identification Certificate as Original Awarder Identification Certificate is lost/ misplaced/ destroyed.

3. For any change that does not alter the basic status of dealer: ? Please mention the change below:

.....

4. For change in the basic status of dealer:

Please mention the change

below:.....

5. For discontinuation of activity by awarder:

PlaceDate..... Signature (Authorized person)

[FORM VAT-40C [Inserted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).]] [See Rule 40(7)] Application for issuance of No Tax Deduction Certificate To, Assessing Authority, Circle....Zone....I, Status of M/s TIN..... submit the application for grant of No Tax Deduction Certificate for following contracts:

SNo.	Date of the contract	Nature and details of the contract	Total value of the contract	Date by which the contract is undertaken to be completed	Remarks
------	----------------------	------------------------------------	-----------------------------	--	---------

PlaceDate..... Signature (Authorized Person)

Verification I verify that the above information is true and correct to the best of my knowledge and belief and nothing has been concealed.

PlaceDate..... Signature ...Name ...Status ...

[Form VAT-40D [Inserted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).]] [See Rule 40 (7)] No Tax Deduction Certificate

Certificate No..... Dated

This certificate is hereby granted to M/s (Name of the Registered dealer) who carries on the business of works contract, and who is a Registered dealer holding a registration no. (TIN)..... having his chief place of business and additional place of business at the address specified below: Chief place of business:..... Additional place of

business:.....This certificate is issued for the works contract executed under agreement No. dated between M/s.....and holder of this certificate. It is directed that person responsible to deduct tax from the amount payable to the contractor under section 20 shall not deduct any amount as tax for the contract specified above.

PlaceDate..... Seal SignatureNameDesignation

[Form VAT-40E [Inserted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).]][See Rule 40(8)]Statement of works contracts and tax deducted to be furnished by the awarderTo,

1. Name of the Awarder
2. Awarder Identification No.
3. Address
 - Bldg. No/ Name/Area
 - Town/City
 - District (State)
 - Pin Code
 - Mobile Numberfs)

Email Id
Fax No.

4. Period under return

Part A – Information of works contract entered into

S. No.	Date of the contract	Nature and details of the contract	Total value of the contract	Name and address of the Contractor	TIN of the Contractor	Date by which the contract is undertaken to be completed	Details of the goods to be supplied by theawarder under the contract and the value thereof
--------	----------------------	------------------------------------	-----------------------------	------------------------------------	-----------------------	--	--

Part B – Details of Tax deducted at source by awarder

S. No.	Date of the contract	Nature of the contract	Gross value of the contract	Bill No. & Date	Amount of the bill	Amount deducted at source	Voucher No. and date of credit of payment to thecontractor	Gross amount of challan & date on which taxdeducted at source was deposited to the account of the	GRN/CIN	Remarks
--------	----------------------	------------------------	-----------------------------	-----------------	--------------------	---------------------------	--	---	---------	---------

Part C – Details of tax deposited by contractor, if any

SNo.	Date of the contract	Nature of the contract	Gross value of the contract	Bill No. & Date	Amount of the Bill	Amount deposited by contractor	Date of deposition of tax by contractor	GRN/CIN	Remarks
------	----------------------	------------------------	-----------------------------	-----------------	--------------------	--------------------------------	---	---------	---------

Part D – Details of No Tax Deduction Number Certificate submitted by contractor

SNo.	Date of the contract	Nature of the contract	Gross value of the contract	Certificate No. of NTDN	Date of Issue of NTDN	Issuing Authority	Remarks
------	----------------------	------------------------	-----------------------------	-------------------------	-----------------------	-------------------	---------

[FORM VAT 41] [Substituted by amending Notification No. F.12(63) FD/Tax/2055-8, dated 11-9-2006, published in Rajasthan Gazette Extraordinary, part IV-C(I), dated 13-9-2006, page 69(1).][See Rule 40(2)]Certificate of deduction at Source by Awarder

Counterfoil (To be retained by the awarder)Original (To be issued to the contractor)Duplicate (To be furnished to the issuing authority)

Form No.

: _____ Date of _____ Seal of issuing authority

Issue:

To Name of the Contractor _____ Registration No.

(TIN) _____ Address _____

working as or holding post of _____ hereby certify that a sum of Rs. (in

words) _____ Rs. (in

figures) _____ @ _____ % in lieu of Value Added Tax has been deducted from Rs.

_____ (bill amount) payable to you/credited to your account through voucher

number _____ on _____ (date) in respect of the contract. The particulars of

contracts and deposits of the amount deducted there from at source are given below in the schedule.

Date _____ Address of the
awarder _____

Signature & Seal of the person
responsible for deduction and deposit of
the tax.

Schedule

S. No.	Date of the contract	Nature of the contract	Gross value of the contract	Bill No. & Date	Amount of the bill	Amount deducted at source	Voucher No. and date of credit of payment to the contractor	Gross amount of challan & date on which the tax deducted at source was deposited to the account of the Commercial taxes department	Remarks
1	2	3	4	5	6	7	8	9	10

Date _____ Signature & Seal of the person responsible for deduction and deposit of the tax.

VERIFICATION I, certify that the above statement is true, correct and complete and nothing has been omitted/ Concealed.

Place _____ Date _____ Signature & Seal of the person responsible for deduction and deposit of the tax.

(To be filled by issuing authority) The amount of Rs. Deducted at source has been deposited into the Government treasury as under.

Amount Date of deposit R.C.R. No. (if applicable)

Signature of the Assistant Commissioner/Commercial Taxes Officer/Issuing Authority.

FORM VAT-42[See Rule 40(5)(a)]Details of Tax Deduction & Deposits(To be furnished by the awarder)Name of Month.....Issuing Authority of the Awarder who has issued Form VAT-41.....Address.....

Voucher No. and date of credit of payment to the contractor		Amount of challan	Date of deposit	Breakup of Col No. 3(Tax deducted at source was deposited to the account of the Commercial Taxes Department)		Bill No. & date	Amount of bill	Tax amount deducted at source	
No.		Date	Name of the Contractor	Gross value of the contractor					
1		2	3	4		5	6	7	8 9

Place Date Signature

Name of awarder:

Instructions:

1. Enclose Part TV of Challan VAT 37.

2. Enclosed duplicate copy of VAT 40.

3. Information is to be furnished for each contractor.

FORM VAT-43[See Rule 42(1)]Application by a person who carries business temporarily for a period not exceeding 120 days in a yearTo.....

1. Name of Dealer/Person { |

| }

2. Residential Address

Bldg. No./Name/Area { |

| - | | Town/City |

| | - | | District (State) |

| | - | | Pin Code |

| Email ID |

| - | | Telephone Number(s) |

| FAX No. |

| }

3. Place of the business

Bldg. No./Name/Area { |

| - | | Town/City |

| | - | | District (State) |

||-|| Pin Code|

| Email ID|

|-|| Telephone Number(s)|

| FAX No.|

|}

4. Date of commencement of business : DD/MM/YYYY {|

|}

5. Expected Period of Business From {|

| To|

|}

6. I/We intend to start selling the following goods:

Description of goods Quantity of goods Estimated Value of the Goods to be sold

I/We, therefore, request that you may kindly grant me/us the permission to commence the business.

PlaceDate Signature

Name:Status:

VERIFICATION I verify that the above information and its enclosures is true and correct to the best of my knowledge and belief and nothing has been concealed.

PlaceDate Signature

Name:Status:

For office use only

Determination of Tax by the AC/CTO Rs. {|

||-| Security submitted| Rs.|

||-| Final

actiontaken.....

Signature of AC/CTO|}FORM VAT 44[See Rule 44(j)]Statement of Collection & Deposits(To be submitted by Contractor under Section 77)

Name of the ContractorAddress

Period of Collection FROM.....

To.....[Annual Tax Revenue (ATR) for

one week:] [Substituted 'Estimated Annual Tax Revenue (EATR) for one week' by Notification No. G.S.R. 75, dated 20.8.2008 (w.e.f. 31.3.2006).]

S. No.	Receipt No.	Date	[Commodity name and Registration Number (TIN) of dealers, if any] [Substituted 'Commodity name' by Notification No. G.S.R. 75, dated 20.8.2008 (w.e.f. 31.3.2006).]	Tax collected	Details of deposit of collected Tax (Enclose Challan)	
					Amount	Date
1	2	3	4	5	6	7
1.						
2.						
3.						
...						

Total

Place: Signature

Date: Name:

Status:

VERIFICATION..... hereby declare that the facts stated above are true to the best of my knowledge and belief and nothing has been concealed.

Place: Signature

Date: Name:

Status:

FORM VAT-45[See Rule 46(1)]Statement of Verification of Periodical CollectionToThe Treasury Officer.....Amount of Tax, registration fee, penalty, interest, composition money and miscellaneous receipts, exemption fee, deposited in the treasury and sub-treasuries of District..... from..... to..... under Departmental Revenue Budget Head 0040-800-(04) receipts from fees, tax, penalty, interest and misc., items in VAT Act.

Registration fee	Exemption fee	Tax, Penalty Interest, Composition fee	Miscellaneous receipts	Total	Signature of the Assistant Commissioner/Commercial Taxes Officer/Treasury Officer.
1	2	3	4	5	6

Amount shown as deposited in Assistant

Commissioner/.....Commercial Taxes Officer's register.Amount shown as deposited as per Treasury Accounts.REFUND AND NET COLLECTIONS

As per Assistant Commissioner/ Commercial Taxes Officer's register. As per Treasury register.

Amount of refund.....

Amount of
refund.....

Net collections.....

Net
collections.....

Signature of the Assistant Commissioner/C.T.O.Signature of the
Treasury Officer

[FORM VAT-45A] [Substituted by Notification No. S.O. 238, dated 6.3.2013.][See Rule
27]Statement of refund made electronically

S.No.	Name of Dealer / Person	RC No. (TIN), if any	Refund Order No.	Date of Order	Date of Refund	Designation of the authority who has issued order for refund	Major Head	Sub-Major Head	Minor Head	Sub Head	Bank CIN	Amount (in Rs.)
1	2	3	4	5	6	7	8	9	10	11	12	13

Signature of Bank OfficialDesignation and SealFORM VAT-46[See Rule 51(2)(b)]Seizure Memo

1.

2.

3.

4.

5.

Description of the goods

Reason(s)

forseizure:.....

|-| 6.| Details of books of accounts/registers/other documents seized(use separate sheet, if required)|-||

Exhibit No.

Reason(s)

forseizure:.....

|}

Signature of officer

Seal

Name:

Designation:

Place:

Date:

Signature of dealer/business manager

Name:

Designation:

Place:

Date:

Seized and signed in presence of:

Witness 1:

Witness 2:

Signature

Name

Designation

Place

Date

FORM VAT-47[See Rule 53(1)]Declaration for Imports by Registered Dealers[To be filled in ink]Counter Foil

Form No.

Name of the office of issue.....

Date of issue (DD/MM/YYYY) {|

|-| Valid upto.....| Seal of Issuing Authority|}ToThe In-charge
 Check-Post.....Declared and certified that the goods, particulars of which are given
 below, have been imported by me/us from outside the State for purposes mentioned in Rule 53, and
 hold myself/ourselves liable for payment of tax as per law to the Government.Part-A (To be filled in
 by the Consignee)

1. Name of Consignor {|

|-|| Registration Number (TIN)|

|-|| Address||}

Bldg. No./Name/Area {|

|-|| Town/City|

||-|| District (State)|

||}

2. Name of Consignee {|

|-|| Registration Number (TIN)|

|}

Nature of
 the
 transaction-
 3. Tick
 appropriate
 box

Consignment

Stock/Depot/Branch I
 Transfer s

Any other nature,
 PleaseDescribe.....

DeclarationI..... (Proprietor/Partner/Director/Karta/ Business Manager)
 declare that the facts stated above in PART-A are true to the best of my knowledge and belief and
 nothing has been concealed. I also undertake the responsibility to get filled up PART-B from the
 consignor and Part-C from the Transporter.

Place: Signature of consignee

Date: Name:

Status:

PART-B (To be filled in by the consignor or person authorised)

1. Invoice No./Challan No. (Enclose) {|

|}

2. Date of, Invoice/Challan (DD/MM/YYYY) {|

|}

3. Value/estimated value of goods in Rs. {|

|}

4. Name of Commodity

5. No. of Packages/quantity/weight Place: {|

|}

Place: Signature of Consignor or person authorised

Date: Name:

Status:

PART-C (To be filled in by the Transporter)

1. Name and Address of the Transport Co.

2. GR (Bilty) No. & Date

3. Registration No. of the vehicle

Place: Signature

Date: Name:

Status:

PunchDate of Use

[FORM VAT - 47] [Substituted by
amending Notification No. No. F.
12(63) FD/Tax/2005-8, dated
11-9-2006, Published in
Rajasthan Gazette Extraordinary,
Part IV-C(I), dated 13-9-2006,
page 69(1).][SeeRule
53(1)]Declaration for Imports by
Registered Dealers[To be filled in
ink]{|

{|

Form No.

Name of the office of
issue_____

Date of issue { |

D D M M Y Y Y Y

| - | Valid upto..... | } |

Seal of issuing Authority

| - | To The In-charge Check Post _____ | }

Declared and certified that the goods, particulars of which are given below, have been imported by me/us from outside the State for purposes mentioned in Rule 53, and hold myself/ourselves liable for payment of tax as per law to the Government.

Part-A (To be filled in by the Consignee)

1. Name of Consignor { |

| - || Registration Number (TIN) |

| - || Address || }

Bldg. No./Name/Area { |

| - || Town/City |

|| - || District (State) |

|| }

2. Name of Consignee { |

| - || Registration Number (TIN) |

| }

Nature of
the
transaction-

3. Tick
appropriate
box

For Consignment sale

Sto
Tra

Any other nature.

Please Describe _____

Declaration I _____, _____

(Proprietor/Partner/Director/Karta/ Business Manager) declare that the facts stated above in PART-A are true to the best of my knowledge and belief and nothing has been concealed. I also undertake the responsibility to get filled up PART-B from the consignor and Part-C from the Transporter.

Place: Signature of consignee

Date: Name:

Status with seal:

PART-B (To be filled in by the consignor or person authorised)

1. Invoice No./Bill No./dispatch memo No. { |

| }

2. Date of Invoice/Bill/dispatch memo (DD/MM/YYYY) { |

| }

3. Value/estimated value of goods in Rs. (In figures) { |

| - | | (in words) | _____ | }

Name of

4. Commodity _____

5. No. of Packages/quantity/weight Place: { |

{ |

| weight |

| | } | }

Place: Signature of Consignor or person authorised

Date: Name:

Status with seal:

PART-C (To be filled in by the Transporter)

Name and

Address of

1. the _____

Transport

Co.

GR (Bilty)

2. No. & Date _____

3. Registration _____

No. of the
vehicle

Place: Signature

Date: Name:

Status:

| PunchValueuptoRs.Inlakhs|-| 1|-| 2|-| 3|-| 4|-| 5|-| 6| 1|-| 7| 2|-| 8| 3|-| 9| 4|-| 10| 5|-| 11| 6|-| 12| 7|-| 13| 8|-| 14| 9|-| 15| 10|-| 16| 20|-| 17| 30|-| 18| 40|-| 19| 50|-| 20| 60|-| 21| 70|-| 22| 80|-| 23| 90|-| 24| 100|-| 25| Above

100.

|-| 26|-| 27|-| 28||-| 29||-| 30||-| 31||-| PunchMonth of Use| Jan| Feb| Mar| Apr| May| Jun| Jul| Aug| Sep| Oct| Nov| Dec|}Counter foil/Duplicate/Original[Form VAT-47A [Inserted by Notification No. G.S.R. 60, dated 25.6.2008 (w.e.f. 31.3.2006).]][See Rule 53(1)]Declaration For Imports By Registered DealerForm No.Date of issueDeclared and certified that the goods, particulars of which are given below, have been imported by me/us from outside the State for purposes mentioned in Rule 53, and hold myself/ourselves liable for payment of tax as per law to the Government.

1 Name of Consignee {|

|-| 2| Registration No. (TIN)|

|-| 3| Details of Import|

Name of Consignor	Registration No. (TIN)	Invoice/Bill/Dispatch memo	GR (Bilty)			
No	Date	Value estimated value (in Rs.)	Name of Commodity	No.	Date	
1	2	3	4	5	6	7 8

|-| 4| Registration No. of the vehicle|}|[FORM VAT-48] [As amended by Notification No. F. 12(28) FD/Tax/2007/149, dated 9-3-2007, Published in Rajasthan Gazette Extraordinary, Part IV-C(I), dated 9-3-2007, page 451][See Rules 19(3)(d) & 53(5)]Statement of Import/used Form VAT-47(All the entries should be filled in capital letters)

Assessment Year {|

| Registration No. (TIN)|

|}

Quarter to which statement relates First Second Third Fourth

1. Name of Dealer {|

|}

2. Address

Bldg. No./Name/Area { |

|-|| Town/City|

||-|| District (State)|

||-|| Pin Code|

| Email ID|

|-|| Telephone Number(s)|

| FAX No.|

|}

S. No.	Dealer/person from whom Goods purchased/ received	Particulars of goods imported	Serial No. of used form VAT-47		
Name & Address	Reg. No. (TIN)	Invoice challan No.	Date	Name of Goods	Value (in Rs.)

PlaceDate Signature

Name:Status:

VERIFICATION I verify that the facts stated above are true to the best of my knowledge and belief and nothing has been concealed.

PlaceDate Signature

Name:Status:

ACKNOWLEDGMENT

Received from

M/s.....

Registration No. (TIN) { |

| Form VAT-47 for the quarter.....|-| With enclosures mentioned therein.|}

Serial No. of Receipt Register Signature of Receiving Officialwith date & seal of office

PunchDate of Use

[FORM VAT - 49]
[Substituted by
amending
Notification No.
No. F. 12(63)
FD/Tax/2005-8,
dated 11-9-2006,
Published in
Rajasthan Gazette
Extraordinary,
Part IV-C(I), dated
13-9-2006, page
69(1).][SeeRule
53(1)]Declaration
for Carrying Goods
Outside the State
by Registered
Dealer[To be filled
in ink]{|

{|

Form No.

Name of the office of
issue_____

Date of issue

{|

D

D

M M

Y Y Y Y

|-| Valid upto.....|}|

Seal of issuing Authority

|-| ToThe In-charge Check Post_____|}

Certified that the goods, particulars of which are given below are sold / consigned by me to
_____ (place with State)
for sale outside the State of Rajasthan or by way of branch transfers / depot transfers / stock
transfers, or in the course of interstate trade or commerce or by principal to outside agent or agent
to outside principal and I /We hold myself/ourselves liable for payment of tax as per law

1. Name of Consignor {|

|-|| Registration Number (TIN)|

|-|| Address||}

Bldg. No./Name/Area {|

|-|| Town/City|

||-|| District (State)|

||}

2. Name of Consignee {|

|-|| Registration Number (TIN)|

|-|| Address of Consignee||}

Bldg. No./Name/Area {|

|-|| Town/City|

||-|| District (State)|

||}

3. Invoice No./Bill No./dispatch memo No. {|

|}

4. Date of Invoice/Bill/dispatch memo(DD/MM/YYYY) {|

|}

5. Value/estimated value of goods in Rs. (In figures) {|

|-|| (in

words)_____

6. Name of

Commodity _____

7. No. of Packages/quantity {|

{|

| weight|

||}||}

8. Name and Address of the Transport Co. {|

| - | |

| - | |

| }

9. Registration No. of the vehicle { |

| } Declaration I _____, _____

(Proprietor/Partner/Director/Karta/ Business Manager) declare that the facts stated above are true to the best of my knowledge and belief and nothing has been concealed.

Place: Signature

Date: Name:

Status:

Seal of the Consignor with VAT RC No (TIN)

VERIFICATION I verify that the facts stated above are true to the best of my knowledge and belief and nothing has been concealed.

Place: Signature

Date: Name:

Status:

| Punch Value upto Rs. In lakhs | - | 1 | - | 2 | - | 3 | - | 4 | - | 5 | - | 6 | 1 | - | 7 | 2 | - | 8 | 3 | - | 9 | 4 | - | 10 | 5 | - | 11 | 6 | - | 12 | 7 | - | 13 | 8 | - | 14 | 9 | - | 15 | 10 | - | 16 | 20 | - | 17 | 30 | - | 18 | 40 | - | 19 | 50 | - | 20 | 60 | - | 21 | 70 | - | 22 | 80 | - | 23 | 90 | - | 24 | 100 | - | 25 | Above

100.

| - | 26 | - | 27 | - | 28 | | - | 29 | | - | 30 | | - | 31 | | - | | Punch Month of Use | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | } Original/Duplicate/Counter Foil [Form VAT-49A [Inserted by Notification No. G.S.R. 60, dated 25.6.2008 (w.e.f. 31.3.2006).]] [See Rule 54(1)] Declaration For Carrying Goods Outside The State By Registered Dealer Form No. Date of issue Certified that the goods, particulars of which are given below are sold/consigned by me to (Place with State) for sale outside the State of Rajasthan or by way of branch transfers/depot transfers/stock transfers, or in the course of inter State trade or commerce or by principal to outside agent(s) or agent to outside principal(s) and I/We hold my-self/ourselves liable for payment of tax as per law.

1 Name of Consignee { |

| - | 2 | Registration No. (TIN) |

| - | 3 | Details of Import |

Name of Consignor	Registration No. (TIN)	Invoice/Bill/Dispatch memo	GR (Bilty)			
No	Date	Value estimated value (in Rs.)	Name of Commodity	No.	Date	
1	2	3	4	5	6	7 8

|-| 4| Registration No. of the vehicle|}|[FORM VAT-50] [As amended by Notification No. F. 12(28) FD/Tax/2007/149, dated 9-3-2007, Published in Rajasthan Gazette Extraordinary, Part IV-C(I), dated 9-3-2007, page 451][See Rules 19(3)(f) & 54(2)]STATEMENT OF INTER-STATE SALES/USED FORM VAT-49(All the entries should be filled in capital letters)

Assessment Year {|

| Registration No. (TIN)|

|}

1. Name of Dealer {|

|}

2. Address

Bldg. No./Name/Area {|

|-|| Town/City|

||-|| District (State)|

||-|| Pin Code|

| Email ID|

|-|| Telephone Number(s)|

| FAX No.|

|}

3.	Details of Goods sold/ Dispatched	Serial No. of used form VAT-49
S. No.	Dealer/ person to whom Goods sold/ dispatched	Particulars of goods sold or dispatched

Name & Address	Reg. No. (TIN)	No. of Invoice/ Challan	Date	Name of Goods	Value/ Estimated value(in Rs.)
-------------------	----------------	----------------------------	------	------------------	---

PlaceDate Signature

Name:Status:

DeclarationI declare that the facts stated above are true to the best of my knowledge and belief and nothing has been concealed.

PlaceDate Signature

Name:Status:

ACKNOWLEDGMENT

Received from

M/s.....

Registration No. (TIN) {}|

| Form VAT-49 for the quarter.....|-| With enclosures mentioned therein.}|

Serial No. of Receipt Register Signature of Receiving Officialwith date & seal of office

FORM VAT-51[See Rule 55]Application - cum - Transit PassFirst Copy(to be retained at the entry Check-post)Part-A (To be filled up by applicant)ToThe In-ChargeCheck-post

1. Vehicle Registration Number
2. Name of Originating Place with State (From)
3. Name of Destination with State (To)
4. Name of the owner of the vehicle
Address : Building No./Name/Area
Town/City
District(State)
5. Name of the driver or in-charge of the vehicle
Address: Building No./Name/Area Town/City
District(State)
Driving License No.
Licensing Authority
6. Name of Transport Company/In-charge of Goods
Address : Building No./Name/Area
Town/City
District(State)
7. Master/Main Challan No. and Date
8. Name of Exit Check-post
9. Expected Date of Exit

10. Description of the goods: (Attach copy of challans)

Name of commodity	No. of packages/Quantity/weight	Value of goods (in Rs.)
-------------------	---------------------------------	-------------------------

Declaration I hereby declare that the above mentioned consignments being carried by the above vehicle are brought from other State and are being carried to other State, Goods loaded in the above vehicle shall not be unloaded or delivered anywhere in the State of Rajasthan. The above information and its enclosures are true and correct to the best of my knowledge and belief and nothing has been concealed.

Place Date Signature

Name: Status:

Part-B

Part-C

To be filled up by In-charge of Entry
Check-post

To be filled up by In-charge of Exit
Check-post

Serial Number of the Register

Serial
Number of
the Register

Date of issue of TP

Date of Exit

Time of issue of TP

Time of
Exit

Name of Exit Check-post

Name of
Exit
Check-post

Expected date of Exit

The Vehicle Number.....carrying the consignment mentioned at serial number 10 of part-A of this form is allowed to enter the State of Rajasthan and proceed further to cross the border. The second copy and third copy of this form is to be submitted to the In-charge of the Exit Check Post.

The Vehicle Number.....carrying the consignment mentioned at serial number 10 of part-A of this form is allowed to cross the exit check-post of the State of Rajasthan. The second copy of this form is retained at check-post and third copy has been given to applicant.

Signature Name Designation

Signature Name Designation

FORM VAT-51 [See Rule 55] Application - cum - Transit Pass Second Copy (to be retained at the entry Check-post) Part-A (To be filled up by applicant) To The In-Charge Check-post

1. Vehicle Registration Number
2. Name of Originating Place with State (From)
3. Name of Destination with State (To)
4. Name of the owner of the vehicle

- Address : Building No./Name/Area
Town/City
District(State)
5. Name of the driver or in-charge of the vehicle
Address: Building No./Name/Area Town/City
District(State)
Driving License No.
Licensing Authority
6. Name of Transport Company/In-charge of Goods
Address : Building No./Name/Area
Town/City
District(State)
7. Master/Main Challan No. and Date
8. Name of Exit Check-post
9. Expected Date of Exit
10. Description of the goods: (Attach copy of challans)
- | | | |
|-------------------|---------------------------------|-------------------------|
| Name of commodity | No. of packages/Quantity/weight | Value of goods (in Rs.) |
|-------------------|---------------------------------|-------------------------|

DeclarationI hereby declare that the above mentioned consignments being carried by the above vehicle are brought from other State and are being carried to other State, Goods loaded in the above vehicle shall not be unloaded or delivered anywhere in the State of Rajasthan.The above information and its enclosures are true and correct to the best of my knowledge and belief and nothing has been concealed.

PlaceDate Signature

Name:Status:

Part-B

To be filled up by In-charge of Entry
Check-post

Part-C

To be filled up by In-charge of Exit
Check-post

Serial Number of the Register

Date of issue of TP

Time of issue of TP

Name of Exit Check-post

Serial
Number of
the Register
Date of Exit
Time of
Exit
Name of
Exit
Check-post

Expected date of Exit

The Vehicle Number.....carrying the consignment mentioned at serial number 10 of part-A of this form is allowed to enter the State of Rajasthan and proceed further to cross the border. The second copy and third copy of this form is to be submitted to the In-charge of the Exit Check Post.

The Vehicle Number.....carrying the consignment mentioned at serial number 10 of part-A of this form is allowed to cross the exit check-post of the State of Rajasthan. The second copy of this form is retained at check-post and third copy has been given to applicant.

Signature Name Designation

Signature Name Designation

FORM VAT-51[See Rule 55]Application - cum - Transit Pass Third Copy(to be retained at the entry Check-post)Part-A (To be filled up by applicant)To The In-Charge Check-post

1. Vehicle Registration Number
2. Name of Originating Place with State (From)
3. Name of Destination with State (To)
4. Name of the owner of the vehicle
Address : Building No./Name/Area
Town/City
District(State)
5. Name of the driver or in-charge of the vehicle
Address: Building No./Name/Area Town/City
District(State)
Driving License No.
Licensing Authority
6. Name of Transport Company/In-charge of Goods
Address : Building No./Name/Area
Town/City
District(State)
7. Master/Main Challan No. and Date
8. Name of Exit Check-post
9. Expected Date of Exit
10. Description of the goods: (Attach copy of challans)

Name of commodity	No. of packages/Quantity/weight	Value of goods (in Rs.)
-------------------	---------------------------------	-------------------------

Declaration I hereby declare that the above mentioned consignments being carried by the above vehicle are brought from other State and are being carried to other State, Goods loaded in the above vehicle shall not be unloaded or delivered anywhere in the State of Rajasthan. The above information

and its enclosures are true and correct to the best of my knowledge and belief and nothing has been concealed.

Place Date Signature

Name: Status:

Part-B

To be filled up by In-charge of Entry
Check-post

Part-C

To be filled up by In-charge of Exit
Check-post

Serial Number of the Register

Date of issue of TP

Time of issue of TP

Name of Exit Check-post

Expected date of Exit

Serial
Number of
the Register
Date of Exit
Time of
Exit
Name of
Exit
Check-post

The Vehicle Number.....carrying the consignment mentioned at serial number 10 of part-A of this form is allowed to enter the State of Rajasthan and proceed further to cross the border. The second copy and third copy of this form is to be submitted to the In-charge of the Exit Check Post.

Signature Name Designation

FORM VAT-52[See Rule 56(3)] Receipt of the Goods seized while in movement

Two foils

Book No.

Name of the Check-post.....

Designation of the Authorised Officer.....

The Vehicle Number.....carrying the consignment mentioned at serial number 10 of part-A of this form is allowed to cross the exit check-post of the State of Rajasthan. The second copy of this form is retained at check-post and third copy has been given to applicant.

Signature Name Designation

Serial No.

1. Name and full address of the Driver or person in-charge of the goods
2. Particulars of the vehicle or carrier in which the goods are transported
3. Name of the Transport Company
4. Description of the goods seized:-
 - (a) No. of packages/boxes.
 - (b) Weight
 - (c) Estimated value
 - (d) Other particulars

Place: Date: Signature and seal of the In-charge, Check-post/Authorized Officer.

FORM VAT-53[See Rule 63(1)] Application for Enrolment as Tax Practitioner

1. Name of Applicant { |

| }

2. Father's/Husband Name { |

| }

3. Age { |

| }

4. Address

Bldg. No./Name/Area { |

| - || Town/City |

|| - || District (State) |

|| - || Pin Code |

| Email ID |

| - || Telephone Number(s) |

| FAX No. |

| }

5. Qualification

a. Educational Exam Passed University Year

b. If Income Tax Practitioners Yes No

c. if Sales Tax Practitioners Yes No

d. if retired officer of Rajasthan Commercial taxes department Yes No

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 is concealed.

PlaceDate Signature

Name:Status:

Instructions:

1. Attach two certificates of character from Gazetted Officers.**2. Affix Court fee stamps of rupees one hundred.****3. Enclose relevant document(s) in support of 5 above.**

FORM VAT-54[See Rule 63(2)]Register of Persons enrolled as Tax Practitioners

S. No.	Name of person enrolled	Father's Name	Age	Address	Certificate Number	Date of Enrolment	Date of Renewal	Remarks	Signature of the Commissioner
1	2	3	4	5	6	7	8	9	10

FORM VAT-55[See Rule 63(3)]Enrolment Certificate for Tax Practitioner

1. Enrolment Certificate No.
2. Date of Enrolment/Renewal
3. Name of Practitioner
4. Father's/Husband's Name
5. Age
6. Address Building No./Name/Area
- Area/Road
- Town/City
- District (State)
- Pin Code
- E-mail Id
- Telephone Number(s)
- Fax Number(s)

Pursuant to the provisions in Rule 64, I hereby
 certify thatthe above named practitioner has been
 enrolled as a TaxPractitioner and is authorised to
 appear before any authorisedofficer, assessing
 authority, appellate authority and the TaxBoard.

Date of issue

Date up to which certificate is valid

Signature of Commissioner

SEAL

RENEWAL The above Certificate is renewed on..... and shall remain valid up to.....

Signature of Commissioner

SEAL

FORM VAT-56[See Rule 68(2)]Application for SettlementToThe ChairmanTax Settlement Board

1. Name of the Business
2. Registration No. (TIN)
3. Address Building No./Name/Area
- Town/City
- District(State)
- Pin Code
- E-mail Id
- Telephone Number(s)
- Fax Number(s)
4. Date of the disputed order ____/____/_____
DD/MM/YYYY

5. Period to which order relates

6. Section, under which order passed

7. Authority concerned

8. Date of filing of the case (as referred to in 9 below)

Have you preferred an appeal/revision/writ or anysuit/complaint

9. which is pending before the authorities asreferred to in Rule 68(1)(a) {
against the said order?

Yes

No

|-| 10.| Is any application for rectification against the said order ispending?|

Yes No

|-| 11.| Status of outstanding demand-|-|| (a) Total liability including tax, interest and penalty:-|-||

(i) Determined by the assessingauthority| Rs.|-|| (ii) Admitted by the applicant|

Rs.|-|| (iii) Disputed by the applicant| Rs.|-|| (b) If

Tax/penalty/interest is disputed-|-|| (i) Amount of Tax in dispute| Rs.|-|| (ii)

Amount of penalty in dispute| Rs.|-|| (iii) Amount of interest (Otherthan accrued

interest) in dispute| Rs.|-| 12.| Have you paid the admitted liabilities?|

Yes No

|-|| If yes, enclose copy of challan as a proof of deposit|-| 13.| Grounds for settlement of
Disputes.||}

Place:Date: Signature

Name:Status:

VERIFICATIONI 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.

Place:Date: Signature

Name:Status:

Instructions:

- 1. Read instructions carefully.**
- 2. Separate applications shall be submitted by the applicant for separate orders.**
- 3. Tick $\sqrt{}$ applicable in option boxes.**
- 4. The application should be filed in quadruplicate.**
- 5. Enclose certified copy of order(s) for which application for settlement is being filed.**
- 6. Enclose proof of payment of undisputed amount.**
- 7. Enclose proof of case being pending before appropriate forum.**
- 8. Enclose proof of filing case as referred to in 9 above.**
- 9. Affix court fee stamp.**
- 10. This Form should be verified and signed by:**
 - a. Proprietor, in case of Proprietorship concern;b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them;c. Managing Director or authorised signatory, in case of a Company;d. Karta, in case of Hindu Undivided Family;e. Legal heir/Successor/Nominee/Assignee;f. Authorised Signatory, in all other cases;g. Or by the declared Business Manager.
- 11. Enclose additional sheet(s) in case this space is not sufficient.**
- 12. Enclose all documents/evidence that you want to be considered.**

FORM VAT-57[See Rule 71]Application for Rectification of Mistake

Registration No. (TIN) { |

|}To.....

1. Name of Dealer/Person { |

| }

2. Address

Bldg. No./Name/Area { |

| - | | Town/City |

| | - | | District (State) |

| | - | | Pin Code |

| Email ID |

| - | | Telephone Number(s) |

| FAX No. |

| }

3. Date of the order sought to be rectified (DD/MM/YYYY) { |

| }

4. Section, under which order is passed

4. Have you preferred an appeal against the said order in case the order sought to be rectified has been passed by authorised officer, assessing authority or appellate authority?

Yes No

10. Grounds for rectification of the said order.....

Place: Date: Signature

Name: 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.

Place: Date: Signature

Name: Status:

Instructions:

- 1. Read the instructions carefully.**
- 2. All the entries should be filled in capital letters.**
- 3. Tick \checkmark applicable in option boxes.**
- 4. Please ensure that the form is complete.**
- 5. This Form should be verified and signed by:**

a. Proprietor, in case of Proprietorship concern;b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them;c. Managing Director or authorised signatory, in case of a Company;d. Karta, in case of Hindu Undivided Family;e. Authorised Signatory, in all other cases;f. Or by the Business Manager.

- 6. Enclose additional sheet(s) in case this space is not sufficient.**
- 7. Enclose all documents/evidences that you want to be considered.**

[FORM VAT-58 [Substituted by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).]] [See Rule 72] Application for Reopening of ex-parte assessment To The Dy. Commissioner (Adm.) Zone:..... Registration No. (TIN)

1. Name of Business
2. Address
Bldg. No/Name/ Area
Town/City
District (State)
Pin Code
3. Email Id
4. Mobile/Fax Number(s)
5. Date of the order sought to be reopened
6. Date of service of the order
7. Name of the assessing authority
8. Designation of the assessing authority
9. Period of ex-parte assessment
10. Section, under which the order is passed
11. Have you preferred an appeal against the order ?
12. Date of filing of application

13. Grounds for reopening of the said order

Place:Date: SignatureName:Status:

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

Place:Date: SignatureName:Status:

FORM VAT-59[See Rule 73]Application for Determination of Disputed

QuestionToCommissioner,Commercial Taxes,Rajasthan, Jaipur

Registration No. (TIN) {|

|}

1. Name of Dealer/Person {|

|}

2. Address

Bldg. No./Name/Area {|

|-|| Town/City|

||-|| District (State)|

||-|| Pin Code|

| Email ID|

|-|| Telephone Number(s)|

| FAX No.|

|}

3. Has the question arisen before any Court proceedings ?If yes
specify.....{|

Yes No

|}

4. Has the question arisen in any proceedings ?Under Sections 22, 23, 25 & 26If yes
specify.....{|

Yes No

|}

5. Does the question arise from any order already passed ?If yes
specify.....{|

Yes

No

}

6. What does the question relate to: Whether:

{|

| Any person is a dealer;|-||

| Any particular dealer is required to be registered;|-||

| Any transaction is a sale, and if so the sale price thereof;|-||

| Any tax is payable in respect of any particular sale or purchase or if tax is payable, the point and the rate thereof;|-||

| Any particular thing done to any goods amounts to or results in, the manufacture of goods;|-||

| Any dealer is entitled to any particular amount of input tax credit.}|

7. Does the question relate to a transaction? If yes, then :- {|

Yes

No

|-|| (i) Whether the transaction has taken place?|

Yes No

|-|| (ii) If Yes, then specify the tax period that the transaction relates to?|

Yes No

}

From {|

| To|

}

8. Which are the disputed questions, on which determination is sought? Please explain it in detail.

9. Have you previously applied for determination on similar issue(s)?

Yes No

10. If yes, then give details of determination.....

Place: Date: Signature

Name: Status:

FORM VAT-60[Rule 74(1)]Application for composition of offence under sub-section (1) of Section 68ToThe Dy. Commissioner (Adm.)Zone.....Sir,I have been served with a notice for imposition of penalty under Section 61(l)/prosecution under Section 67. Details of the offence for which notice has been issued, are as under:-(1)Nature of offence committed(2)Section relating to the

offence:(a)Penalty under Section 61(1)(b)Prosecution under Section 67(3)Date of Survey conducted(4)Date of detection of the case(5)Date of last notice received(6)Registration No. (TIN), if any(7)Designation of issuing officer/authority of notice.In this regard, it is submitted that I admit the offence and request for composition of the offence in lieu of penalty or prosecution.

Place:Date:

SignatureName of the dealer/personAddress

[FORM VAT-61 and FORM VAT-62 [Deleted by Notification No. S.O. 586, dated 9.3.2011 (w.e.f. 31.3.2006).]]

FORM VAT-61[SeeRule 75(1)]Application for Registration
Certificate by Clearing or forwarding Agent{|

Registration No. {|
(TIN)

|}

1. Name of Dealer/Person {|

|}

2. Address

Bldg. No./Name/Area {|

|-|| Town/City|

||-|| District (State)|

||-|| Pin Code|

| Email ID|

|-|| Telephone Number(s)|

| FAX No.|

|}

3. Permanent Account Number (PAN), if any {|

||}

4. Date of commencement of business (DD/MM/YYYY) {|

|-| 5.| Date from which liable to be registered|| (DD/MM/YYYY)|

|}

6. Type of business of rendering services for Booking/delivery of goods at

Booking Agency Transport Company office Railway Station

Any other place please specify

7. Constitution of Business

Proprietorship

Partnership

Private Ltd. Company

Public Ltd.
Company

HUF

Co-operative Society

Others

8. Particulars of the proprietor/partners/directors/Karta/members of the governing body/authorised signatory:

1. Full Name { |

| - || 2. | Father's/Husband's Name |

|}

3. Age { |

| 4. Status |

| 5. extent of interest % |

|}

6. Permanent address { |

|}

7. Telephone No. { |

| 8. PAN (if any) |

|}

9. Name personal identification See Rule 12(3)(8)

10. Details (including address) of all immovable property owned by or in which the person has interest/joint interest

{ |

|}

11. Name and Address of witness

{|

|}

Signature Signature of witness

9. Details of branch/additional place(s) of business in State/India

Office Godown/Warehouse Branch Others (please specify)

Name of Business {|

|}

Bldg. No./Name/Area {|

|-|| Town/City|

||-|| District (State)|

||-|| Pin Code|

| Email ID|

|-|| Telephone Number(s)|

| FAX No.|

|}

Place:Date: Signature

Name:Status:

VERIFICATIONI/We verify that the information given in this form and its enclosure(s) (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed. I also verify that Registration No. has not been previously issued to me/us.

Place:Date: Signature

Full Name:Status:

For Office Use Only

Registration Number {|

|}Instructions:

1. Please read the instructions carefully.

2. All the entries should be filled in capital letters.

3. Tick ✓ applicable in option boxes.

4. If required, attach separate sheet.

5. The application should have the following attachments:

(i) Declaration of business manager in Form VAT-02; (ii) Copy of partnership deed, if any, memorandum and articles of association of a company, constitution deed of trust, association of persons or body of individuals, certified by the applicant; (iii) Copy of resolution passed by Board of Directors, in case of a Company and of governing body, in case of other entities, for authorisation of a person to file the application for registration certified by the applicant; (iv) Signed photo duly attested by a gazetted officer or notary public of following:-(a) Proprietor, in case of Proprietorship concern; (b) Every Partner, in case of Partnership firm; (c) Managing Director/Director or authorised signatory, in case of a Company; (d) Karta, in case of Hindu Undivided Family; and (e) Authorised Signatory, in all other cases. (v) Copy of voter identification card or passport or Permanent Account Number or driving license. (vi) Copy of rent deed alongwith rent receipt, electricity bill or water bill. (vii) Own property documents, in support of address proof.

6. The application and all attachments are to be filed in duplicate.

7. Any change in any of the particulars mentioned above should be intimated to the Department within 30 days.

8. This Form should be verified and signed by:

a. Proprietor, in case of Proprietorship concern; b. Managing Partner, in case of Partnership firm and where there is no Managing Partner by all the partners in case there is no partnership deed and in case of partnership deed by any one partner; c. Managing Director or authorised signatory, in case of a Company; d. Karta, in case of Hindu Undivided Family; and e. Authorised Signatory, in all other cases.

9. Where a clearing or forwarding agent conducts his business in territorial jurisdiction of more than one Asst. Commissioner or Commercial Taxes Officer, separate application is to be filed to the AC/CTO concern.

ACKNOWLEDGMENT

Received from M/s { |

Form VAT-61 with following enclosures:(i)(ii)(iii)& so on

Receipt No.Dated: Signature of the receiving official with seal

FORM VAT-62[Rule 75(3)]Registration Certificate for Clearing or Forwarding AgentRegistration No.This is to certify that..... (name of the business), whose principal place of business is situated at:

Building Name/Number

Area/Road

Town/City

District(State)

Pin Code

has been registered under the Rajasthan VAT Act, 2003 with effect from.....Names and address of proprietor/partners/directors as the case may be are as follows:

Sr No. Name Address Status

The following is/are the additional place(s) of business within territorial jurisdiction of the undersigned:-

1. Building Name/Number

Area/Road

Town/City

District(State)

Pin Code

2. Building Name/Number

Area/Road

Town/City

District(State)

Pin Code

The certificate shall remain in force unless it is cancelled.

Seal SignatureName.....Status.....

PlaceDate

ofissue.....

[FORM VAT-63 [Substituted by Notification No. S.O. 586, dated 9.3.2011 (w.e.f. 31.3.2006).]][See Rule 75]Statement to be submitted by Clearing or Forwarding AgentName

.....AddressPAN Mobile No.

..... E-mail addressPeriod From To

.....

S. No.	Date of clearing forwarding	Details of Consignor	Details of Consignee	No. and Date of Delivery Note/	Description of Goods	No. of Packages	Weight	Value of Goods	Remarks

Bill of
lading/
RR/GR
etc.

Name and TIN address	Name and address TIN
----------------------------	-------------------------

Declaration I/We..... declare that to the best of my/our knowledge, the information furnished in the above statement is true and correct.

Place	Date of issue	Signature Name	Status with Seal
-------------	---------------------	----------------------	------------------------

FORM VAT-64[See Rules 26(4) & 27)] Surety 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 of the Government of the State of Rajasthan (hereinafter referred to as the "Government"), which expression shall unless excluded by or repagniate to the context, include his successors, in office and assigns including any officer appointed or holding office under the Rajasthan VAT Act, 2003 in the sum of Rupees..... (amount in figures)..... (Amount 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 made 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 Officer/Assistant Commercial Taxes Officer to furnish security/additional security for the said sum for the purpose of security timely payment of the amount of any tax or other sum payable under the act by him/them and/or for the save custody and proper use of declaration forms supplied under the Act and the Rules made their under to him/them and for indemnifying the Government against all losses, costs of expenses which the Government may, in any way, sustain or pay by reason of the omission, default or failure of the above burden or any person acting under or for him/them to pay such tax or sum in the manner and by the time provided by or prescribed under/the said Act;

or(ii)Whereas the above bounden on application under the Act to the Commissioner/Additional Commissioner, Commercial Taxes or Deputy Commissioner (Administration) (Appeals), Commercial Taxes, 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, costs 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 discharge the liabilities undertaken by him/them or attributable to him/them, or carries out the orders and complies with the directions given to him/them/this obligation shall be void and of no effect, otherwise the same shall be and remain in force;

4. And is hereby further agreed that in 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 expenses 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 bond as an arrear of land revenue.

6. In witness whereof the said bounden has hereunto set his and this..... day of..... 20..

Signed by the above bounden (Signature and status)

In the presence of-

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 lesser sum as shall be deemed to be sufficient by the Commissioner, Commercial Taxes, Rajasthan or the authority or officer before whom this security *** payable by the above bounden and also to recover any loss, costs or expenses, which the Government may sustain, incur or pay by ***** bounden or any other person acting under for him/them.**

8. And we agree that the authorities mentioned in the preceeding para may, without prejudice to any other rights or remedies, recover the said sum from us, jointly and severally, as an arrear of land revenue.

Names and addresses of the sureties Details of immovable properties of sureties

1.

1.

2.

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 officers concerned six calendar months notice in writing of our intention so to do, and our joint and several liability under this bond shall continue in respect of all acts, omissions, defaults, failures 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. 1.

2. 2.

(Signature of the Sureties)Note. - 1. In para 2, the eventualities, which are not applicable should be struck and initialed by the executor.FORM VAT-65[See Rule 21(11)] [Substituted by Notification No. S.O. 175, dated 4.12.2015 (w.e.f. 31.3.2006).]Indemnity bondKNOW ALL MEN BY THESE PRESENTS THAT I..... S/o..... registered dealer under the Rajasthan VAT Act, 2003 under registration No. (TIN)..... dated..... in the State of Rajasthan.I/We/M/s..... a firm/ a company/ registered under the laws of Rajasthan and having its registered office at..... registered dealers under the Rajasthan VAT Act, 2003 under registration No. (TIN)..... in the State of Rajasthan (hereinafter called the Obligor) is/are held and firmly bound upto the Governor of Rajasthan (hereinafter called the Government) in the sum of..... (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 persons for the time being having control over our assets and affairs.Signed this..... day of..... Two thousandORWhereas sub-rule 8 of the Rule 21 of the Rajasthan VAT Rules, 2006 requires that in the event a blank or a duly completed form of declaration is stolen, lost or destroyed while it is in custody or in transit between the purchasing dealer and the selling dealer or between selling dealer and assessing authority as the case may be, to furnish an indemnity bond to the authority from which the said form was obtained.ANDWhereas the Obligor herein is such dealerAnd whereas the Obligor has lost the declaration in VAT..... bearing No..... which was blank/duly completed, and was issued to him by..... (name and designation of the authority)..... which was issued to him by (name and designation of the authority) and sent to (selling dealer)..... /received by him from..... (name of the purchasing dealer)..... and sent to..... State..... in respect of the goods mentioned below (hereinafter referred to as the Form).

SI. No. Name of the dealer No. of VAT Invoice Date Description of goods Quantity Amount

Now the condition of the above written bond or 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..... (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 mortgagor/charge for the payment of the said sum. [Wherever called upon to do so by the assessing authority].

Schedule 2

(Give details of properties mortgaged/charged) AND THESE PRESENTS ALSO WITNESSETH THAT the liability of the obligor hereunder shall not be impaired or/discharged by reason 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 authorised representatives, on the day, month and year above written. Signed by the above named obligor. In presence of:

1.

2.

(Obligor's signature) Accepted for and on behalf of the Governor of Rajasthan by name and designation of the Officer duly authorised in pursuance of Article 299(1) of the Constitution, to accept the bond for and on behalf of the Governor of Rajasthan in presence of:

1.

2.

Name and Designation of the Officer FORM VAT-66[See Ride 78] Application for disclosure of information relating to a dealer To Commissioner, Commercial Taxes, Rajasthan, Jaipur. Subject: Disclosure of information relating to a dealer under sub-section (2) of Section 94. Sir, Please supply me information relating to a dealer, the particulars of the information required are as under:-

(I) Details of the dealer relating to information is required

Registration No. (TIN) { |

| }

1. Name of Dealer/Person { |

|}

2. Address

Bldg. No./Name/Area { |

| - | | Town/City |

| | - | | District (State) |

| | - | | Pin Code |

| Email ID |

| - | | Telephone Number(s) |

| FAX No. |

|}

(II) Particulars of information about

a. The

Registration.....

b.

Returns.....

c. Assessment and incidental matters thereto.....

(III) Purpose for which information is required

.....

Encl: Proof of payment of a fee as prescribed

Yours faithfully, Name..... Status Address.....

FORM VAT-67[See Rule 79]Tax Clearance CertificateORIGINALDUPLICATEDate:This is to certify that M/s..... having Registration No. (TIN)..... and CST No.....(a)has no tax liability outstanding or has outstanding tax liability amounting to Rs..... which has been stayed by..... up to..... or is payable through instalments by..... (date); and(b)has paid current tax up to the month of..... 20..This certificate is valid up to.....

Seal Assistant Commissioner/Commercial Taxes Officer/Assistant Commercial Taxes Officer

[FORM VAT-69 [Added by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).]] [See Rule 17A]Application for permission to pay tax in lump sumTo, The Assessing

Authority..... I submit my application as follows for the grant of permission to pay tax in lump sum under Rule 17-A of Rajasthan Value Added Tax Rules, 2006 for the period commencing from..... The Details of my business are as under :

1. TIN

2. Name of the Applicant:

3. Name of the Dealer :

4. Address :

5. Commodities for which option to pay tax in lump sum is opted:

6. If opting under sub rule (3) of the Rule 17-A:

a. Turnover of Current Financial Year upto the date of application:b. Tax charged or collected (if any):c. Composition Amount which has become due:d. Interest payable on the Composition Amount due:e. Late fee payable:f. Date of deposit of due Amount:

7. Closing stock which has suffered tax in the State (as on date of application):

8. Amount of ITC to be reversed on closing Stock as mentioned at S.No. 7:

9. Closing stock which has not suffered tax in the State:

10. Date of deposit of tax on closing stock as mentioned at S.No. 9:

I/We declare that the information given above is true and correct to the best of my/our knowledge and nothing has been concealed and I shall abide by all the conditions specified in relevant rule.

Place :Date: Signature:Designation :

[FORM VAT 70 [Added by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).]] [See Rule 17A] Certificate for payment of tax in lump sum

1. TIN:

2. Name of the applicant:

3. Name and address:

4. E-mail address:

5. Mobile No.:

6. Commodities for which permission to pay tax in lump sum is granted:

This certificate shall remain in force till the dealer opted out from the option of payment of tax in lump sum or the dealer has closed the business or certificate is cancelled, whichever is earlier.

Place :Date: Signature:Designation :

[FORM VAT 71 [Added by Notification No. S.O. 31, dated 14.7.2014 (w.e.f. 31.3.2006).]][See Rule 17A]Application for opt out from the option for payment of tax in lump sumTo,The Assessing Authority.....I submit my application for opt out to lump sum in lieu of tax under Rule 17-A of Rajasthan Value Added Tax Rules, 2006 from the date.....The Details of my business are as under :

1. TIN

2. Name of the Applicant:

3. Name of the Dealer :

4. Address :

5. Commodities for which option to pay tax in lump sum is opted:

6. Details of business (as on date of opting out):

a. Turnover of Current Financial Year:b. Composition Amount which has become due:c. Interest payable on the Composition Amount due(if any):d. Late fee payable(if any):e. Date of deposit of due Amount:

7. Closing stock of commodity for which option to pay tax in lump sum is opted :

I/We declare that the information given above is true and correct to the best of my/our knowledge and nothing has been concealed and I shall abide by all the conditions specified in relevant rule.

Place :Date Signature:Designation :

[Form Vat - 72] [Added by Notification No. S.O. 175, dated 4.12.2015.][See Rule 21(1)(i)]Declaration(To be issued by purchaser)Name of the Person/Department/Dealer/Institution Purchasing goods:TIN, if any:Address:I/we hereby certify that the goods as mentioned in column

number 2 of Part-C of the table given below has been purchased by me/ us for the purpose as mentioned in column number 3 of Part-C of the said table, from the registered dealer whose details are mentioned in Part-A of the said table, and sale to or purchase by me/us of such goods is/ are exempted from payment of tax under notification number and date as mentioned in Part-B of the said table:TablePart-A: Details of the selling dealer:

1. Name of the selling dealer
2. TIN
3. Address

Part-B: Details of Notification

1. Notification Number
2. Date

Part-C: Details of Purchases

S. No Description of goods Purpose

1	2	3	
	Invoice number	Date	Name of commodity Amount

Signature of Person/Dealer/Authorized Signatory with sealName:Status/Designation of Authorized signatoryVerificationI/we certify that the above information and facts are true and correct to the best of my/our knowledge and belief and nothing has been concealed.Signature of Person/Dealer/Authorized Signatory with sealName:Status/Designation of Authorized signatoryNotifications Under Rajasthan Value Added Tax Rules, 2006Rule 11[Notification No.F. 12(63)FD/Tax/2005-172, dated 31-3-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 31-3-2006, page 555(33).]S.O.472. - In pursuance of rule 11 of the Rajasthan Value Added Tax Rules, 2006, read with sub-section (1) of section 4 of the Rajasthan Value Added Tax Act, 2003, the State Government hereby directs that tax under section 4 of the Act, in respect of sales of Aviation Spirit, High and Light Speed Diesel Oil, and Petrol, shall be payable at the first point in the series of sales by a registered dealer in the State of Rajasthan subject to the following conditions, namely.-(i)that the selling dealer shall issue invoice and not VAT invoice; and(ii)that against invoice and not against VAT invoice.This shall have effect from April 1, 2006.[Notification No. F. 12(63)FD/Tax/2005-174, dated 31-3-2006 Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 31-3-2006, page 555(34).]S.O. 473. - In pursuance of rule 11 of the Rajasthan Value Added Tax Rules, 2006, read with sub-section (1) of section 4 of the Rajasthan Value Added Tax Act, 2003, the State Government hereby directs that tax under section 4 of the Act, on the sales of Aviation Spirit, High and Light Speed Diesel Oil, and Petrol, shall be payable by the dealers registered in the name and style as M/s Indian Oil Corporation Ltd., M/s Bharat Petroleum Corporation Ltd., M/s Hindustan Petroleum Corporation Ltd. and M/s Indo-Burma Petroleum Corporation Ltd., at the point when such dealers make sales of the said goods to a dealer other than the aforesaid dealers for the first time in the State of Rajasthan.This shall have effect from April 1, 2006[Notification No. F. 12(63) FD/Tax/2005-1, dated 1-4-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 10-4-2006, page 11.]S.O. 68. - In pursuance of rule 11 of the Rajasthan Value Added Tax Rules, 2006, read with sub-section (1) of section 4 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government hereby makes the following amendment in this department notification No. F. 12(63) FD/Tax/2005-172, dated

31-03-2006, namely:-In condition No. 2 of the said notification the existing expression "that against invoice and not against VAT invoice." shall be replaced by "that the purchasing dealer shall not claim input tax credit in respect of such purchases." [Notification No. F. 12(63) FD/Tax/2005-6, dated 11-4-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 13-4-2006, page 15(7).] S.O. 14. - In pursuance of Rule 11 of the Rajasthan Value Added Tax Rules, 2006, read with sub-section (1) of Section 4 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government hereby make the following amendment in this Department's Notification No. F. 12(63) FD/Tax/2005-172, dated 31-3-2006 (as amended from time to time); namely:-In the said notification for the existing expression "and Petrol," the expression "Petrol, Kerosene (sold through Public Distribution System in the State)," shall be substituted. [Notification No. F. 12(63) FD/Tax/2005-16, dated 19-4-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 20-4-2006, page 33(1).] S.O. 46. - In pursuance of rule 11 of the Rajasthan Value Added Tax Rules, 2006, read with sub-section (1) of section 4 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government hereby makes the following amendment in this Departments notification No. F. 12(63) FD/Tax/2005-172, dated 31- 3-2006, (as amended from time to time), namely.-In the said notification for the existing expression ", Petrol, Kerosene", the expression Petrol, Kerosene, Wheat and Rice", shall be substituted.