

**GOVERNMENT OF RAJASTHAN**

**Finance Department**

**Modified Budget 2014 - 15**

**Jaipur, July 14, 2014**

**BUDGET NOTIFICATION**

**Amendments to the Rajasthan Value Added Tax Rules, 2006**

**FINANCE DEPARTMENT**

**(TAX DIVISION)**

**NOTIFICATION**

**Jaipur, July 14, 2014**

**S.O.31.-** In exercise of the powers conferred by section 99 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government hereby makes the following rules further to amend the Rajasthan Value Added Tax Rules, 2006, namely:-

**1. Short title and commencement.-** (1) These rules may be called the Rajasthan Value Added Tax (Amendment) Rules, 2014.

(2) Provisions of -

- (i) rule 20, 21, 22, 23, 24, 25 and 26 of these amendment rules shall come into force with effect from 05.09.2014;
- (ii) rule 6, 7, 8, 27 and 28 of these amendment rules shall come into force with effect from 01.10.2014;
- (iii) rule 18 of these amendment rules shall come into force with effect from 01.12.2014; and

remaining rules of these amendment rules shall come into force with immediate effect.

**2. Substitution of rule 9.-** The existing rule 9 of the Rajasthan Value Added Tax Rules, 2006, hereinafter referred to as the said rules, shall be substituted by the following, namely :-

**“9. The Tax Board and its members.-** (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 (8), 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:

- |      |  |             |
|------|--|-------------|
| (i)  | The Chief Justice of the High Court or any other High Court Judge of Judicature for Rajasthan nominated by him | Chairperson |
| (ii) | The Chairperson of the Rajasthan Public  | Member      |

- Service Commission
- (iii) The Chief Secretary to the Government of Rajasthan 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:-

- (i) The Chief Secretary to the Government 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, Finance Department, 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.

**3. Substitution of rule 12.-** The existing rule 12 of the said rules, shall be substituted by the following, namely :-

**“12. Application for Registration.-** (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. Deletion of rule 12A.-** The existing rule 12A of the said rules shall be deleted.

**5. Amendment of rule 14.-** In rule 14 of the said rules,-

- (i) the existing sub-rule (1), shall be substituted by the following, namely:-

“(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.”

- (ii) the existing sub-rule (1A), shall be substituted by the following, namely:-

“(1A) Where a registration certificate is issued under sub-rule (1), the authority competent to grant registration or the assessing authority shall, within forty-five days of such issuance,

conduct an enquiry to verify the facts and statements made in the application for registration.”

**6. Substitution of rule 15.-** The existing rule 15 of the said rules, shall be substituted by the following, namely:-

**“15. Issue of duplicate registration certificate.-** (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.”

**7. Amendment of rule 16.-** In rule 16 of the said rules,-

- (i) in sub-rule (1), for the existing expression “Form VAT-05 filed”, the expression “Form VAT-05 submitted electronically through the official website of the department in the manner provided therein” shall be substituted.
- (ii) in sub-rule (2), for the existing expression “Form VAT-06”, the expression “Form VAT-06 submitted electronically through the official website of the department in the manner provided therein,” shall be substituted.
- (iii) the existing sub-rule (3), shall be substituted by the following, namely:-

“(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.”

**8. Amendment of rule 17. –** In rule 17 of the said rules,-

- (i) the existing sub-rule (2), shall be substituted by the following, namely.-

“(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.”

- (ii) in sub-rule (3), for the existing expression “by submitting an application within thirty days of the commencement of the year along with the original certificate of registration”, the expression “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,” shall be substituted.
- (iii) in sub-rule (4), for the existing expression “submit an application along with the original certificate of registration”, the expression “submit an application in Form VAT-06C electronically through the official web-site of the Department in the manner provided therein” shall be substituted.
- (iv) in sub-rule (5), for the existing expression “by submitting an application, along with the original certificate of registration”, the expression “by submitting an application in Form VAT-06C electronically through the official web-site of the Department in the manner provided therein” shall be substituted.
- (v) in sub-rule (6), after the existing punctuation mark “.”, appearing at the end, the expression “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.” shall be added.

**9. Insertion of rule 17A.-** After the existing rule 17 and before the existing rule 18 of the said rules, the following new rule 17 A shall be inserted, namely:-

**“17A. Option for payment of lump sum in lieu of tax.-** (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.”

**10. Amendment of rule 18.-** In rule 18 of the said rules,-

- (i) the existing sub-rule (1), shall be substituted by the following, namely:-

“(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.”

- (ii) in clause (i) of sub-rule (10), for the existing expression “to this effect, on a plain paper”, the expression “in Form VAT-06D electronically through the official web-site of the Department in the manner provided therein” shall be substituted.

**11. Amendment of rule 19.-** In rule 19 of the said rules,-



- (i) the existing sub-rule (2), shall be substituted by the following, namely:-

“(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.

- (ii) in existing sub-rule (4)-

(i) for existing punctuation mark “.” appearing at the end, the punctuation mark “:” shall be substituted.

(ii) after the punctuation mark “:”, so substituted, the following proviso shall be added, namely:-

"Provided that in case dealer who is required to get his accounts audited under section 44AB 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."

- (iii) in sub-rule (6), for the existing expression “ten months”, the expression “nine months” shall be substituted.

- (iv) the existing sub-rule (8), shall be substituted by the following, namely:-

“(8) Where a dealer discovers any omission or error in Form VAT-10 or Form VAT-10A or Form VAT-11 furnished by him, he may revise such return and furnish the revised return within nine months from the end of the relevant year but dealer cannot revise return after issue of any notice under section 25 or section 27, as the case may be, whichever is earlier. However, where any notice under sub-section (1) of section 24 has been issued, the dealer may furnish revised return in pursuance of the notice within such time as has been provided in the said notice.”

- (v) in sub-rule (9) for the existing expression “01.04.2011”, the expression “01.04.2014” shall be substituted.

- (vi) the existing sub-rule (10), shall be substituted by the following, namely:-

“(10) No return shall be entertained where the dealer has.-

- (i) not furnished the return(s) for the previous quarter(s) or year(s), as the case may be; or
- (ii) failed to deposit due tax late fee and interest, if any, before furnishing the return(s).

(11) Where a dealer who had opted for, payment of tax in accordance with the provisions of sub-section (2) of section 3 or payment of lump sum in lieu of tax in accordance with section 5, and opted out from the said option before the end of a year, such dealer shall submit the details of turnover from the beginning of year up to the date of opting out, in the return in form VAT-10 pertaining to the quarter in which he opted out.”

**12. Substitution of rule 19A.-** The existing rule 19A of the said rules shall be substituted by the following, namely.-

“**19A. Late fee.-** Where a dealer furnishes the return after the prescribed time, he shall pay a late fee of-

- (i) rupees twenty 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
- (ii) 0.05% of the net tax payable per day, subject to a minimum of Rs. 50 per day and a maximum of Rs. 500 per day;

Provided that the total late fee shall not exceed 10% of net tax payable for that quarter/ year subject to a minimum of Rs. one thousand and a maximum of rupees twenty five thousand, in all other cases.”

**13. Amendment of rule 21.-** In rule 21 of the said rules,-

- (i) in sub-rule (8), for the existing expression “within sixty days of generation of such declaration form”, the expression “within six months of generation of such declaration form or upto 30<sup>th</sup> September 2014, whichever is later,” shall be substituted.
- (ii) after the existing sub-rule (12) and before the existing sub-rule (13), the following new sub-rule (12A) shall be inserted, namely:-

“(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.”

**14. Amendment of rule 22.-** In rule 22 of the said rules.-

- (i) the existing sub-rule (2) shall be deleted.
- (ii) the existing sub-rule (2A) shall be deleted.

**15. Insertion of rule 22A.-** After the existing rule 22 and before the existing rule 23 of the said rules, the following new rule 22A shall be inserted, namely:-

**“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.-** (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**

<b>S. No.</b>	<b>Type of contract</b>	<b>Labour charges as a percentage of gross value of contract</b>
<b>1</b>	<b>2</b>	<b>3</b>
1.	Fabrication and installation of plant and machinery.	25
2.	Fabrication and erection of structural works of iron and steel including fabrication, supply and	15

	erection of iron trusses, purlins and the like.	
3.	Fabrication and installation of cranes and hoists.	15
4.	Fabrication and installation of rolling shutters and Collapsible gates.	15
5.	Civil works like construction of buildings, bridges, roads, dams, barrages, canals and diversions.	30
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 1<sup>st</sup> 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	2	3
1.	Up to completion of plinth level	95%
2.	From plinth level to completion of 100% RCC framework.	85%
3.	From completion of RCC framework to Occupancy Certificate	55%
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 subcontractor apart from deduction provided under sub-rule (1), the turnover of transfer of property in goods involved in execution of such sub-contract, shall be deducted:

Provided that 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."

**16. Amendment of rule 31.-** In sub-rule (1) of rule 31 of the said rules, for the existing expression "triplicate", where ever occurring, the expression "quadruplicate" shall be substituted.

**17. Amendment of rule 38.-**The existing sub-rule (10) of rule 38 of the said rules shall be deleted.

**18. Substitution of rule 40.-** The existing rule 40 of the said rules shall be substituted by the following, namely:-

**“40. Procedure for deduction of an amount in lieu of tax in case of works contract.-**

(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 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, 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 in 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.”

**19. Deletion of rule 40A.**-The existing rule 40 A of the said rules shall be deleted.

**20. Deletion of rule 67.**- The existing rule 67 of the said rules shall be deleted.

**21. Deletion of rule 67A.**- The existing rule 67A of the said rules shall be deleted.

**22. Deletion of rule 67B.**- The existing rule 67B, of the said rules shall be deleted.

**23. Deletion of rule 68.**- The existing rule 68 of the said rules shall be deleted.

**24. Deletion of rule 69.**- The existing rule 69 of the said rules shall be deleted.

**25. Deletion of rule 69A.**- The existing rule 69A of the said rules shall be deleted.

**26. Deletion of rule 70.**- The existing rule 70 of the said rules shall be deleted.

**27. Substitution of rule 71.**-The existing rule 71 of the said rules shall be substituted by the following, namely:-



**“71. Application for rectification of mistake.-** 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.”

**28. Substitution of rule 72.-** The existing rule 72 of the said rules shall be substituted by the following, namely:-

**“72. Application for Reopening of ex-parte assessment.-** 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.”

**29. Insertion of rule 79A.-** After the existing rule 79 and before rule 80 of the said rules, the following new rule 79A shall be inserted, namely.-

**“79A. Consent to use website of Commercial Taxes department.-** 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.”

**30. Substitution of Form VAT 01.-** The existing Form VAT 01 appended to the said rules shall be substituted by the following namely:-

**“Form VAT-01  
[See Rule 12 (2)]  
Application for Registration**

To,

Tick the appropriate Act under which intends to get registration.	The Rajasthan Value Added Tax Act, 2003
	The Central Sales Tax Act, 1956
	The Rajasthan Tax on Entry of Goods into Local Areas Act, 1999
	The Rajasthan Tax on Luxuries (in hotels and lodging houses) Act, 1990

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.	Permanent Account Number (PAN) of Dealer, (In case of Sole proprietorship, PAN allotted to proprietor be mentioned)	
4.	<b>Date of commencement of business</b>	
	The Rajasthan Value Added Tax Act, 2003	D D M M Y Y
	The Central Sales Tax Act, 1956	D D M M Y Y
	The Rajasthan Tax on Entry of Goods into Local Areas Act, 1999	D D M M Y Y
	The Rajasthan Tax on Luxuries (in hotels and lodging houses) Act, 1990	D D M M Y Y
5.	<b>Date from which liable to be registered.</b>	
	The Rajasthan Value Added Tax Act, 2003	D D M M Y Y
	The Central Sales Tax Act, 1956	D D M M Y Y
	The Rajasthan Tax on Entry of Goods into Local Areas Act, 1999	D D M M Y Y
	The Rajasthan Tax on Luxuries (in hotels and lodging houses) Act, 1990	D D M M Y Y
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 lump sum 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 name of Commodity
(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 name of 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	Yes / No

	above in (i) to (v)	
8.	Nature of Business	Manufacturer/Retailer/Leasing/W holesaler/Works Contractor/ Exporter/Other, 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 dealt with	Intend To Purchase/ Receive and Intend to Sale
10.	Constitution of Business:	Proprietorship/Partnership/ Private Ltd. Company/ Public Ltd. Company/Public Sector Undertaking/ HUF/Co-operative Society/ Club/ Trust/Central/State Government Department/ Others, Please specify
11.	Particulars of the proprietor/partners/directors/Karta/Trustees/Members of the governing body/authorized signatory:	
(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 all immovable property owned by or in which the person has interest/joint interest	
(xii)	Particulars of interest in any other business (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	
(xiii)	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	
12.	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>B</b>	In case of security is furnished by cash/NSC, details thereof			
<b>S.No.</b>	<b>Amount</b>	<b>No.</b>	<b>Date of Maturity</b>	
1.				
2.				
3.				
<b>C</b>	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:			
	<b>Factory</b>	<b>Godown/ Warehouse</b>	<b>Branch(es)/Addi tional Place (s)</b>	<b>Others (please Specify</b>
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)			
15.	Details of Branch(es)/Additional Place(s) of business outside the State:			
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)			
16.	Details of business Manager(s)			
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/s7(2)
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18.	Goods or class of goods to be purchased in the course of inter state trade or commerce	for resale, use in manufacture or processing of goods for sale, use in mining, use in generation or distribution of electricity or any other form of power, use in the packing of goods for sale/resale power.
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**31. Deletion of Form VAT-01A.**- The existing Form VAT-01A appended to the said rules shall be deleted.

**32. Insertion of Form VAT-06A, VAT-06B, VAT-06C and VAT-06D.**- After the existing Form VAT-06 and before the existing Form VAT-07 appended to the said rules, the following new forms shall be inserted, namely:-

**“VAT -06A  
[See Rule 16(3)]  
Application for closure of Business**

<b>Registration No. (TIN)</b>																				
<b>Name of Dealer</b>																				

- Reason for closure of Business: Tick ✓ appropriate box
  - Discontinuation of Business
  - Transfer of Business
  - Ceased to be required to be registered and to pay tax
  - Any other reason (Please specify)
- Date of closure of Business:
- Detail of closing stock including capital goods, if any, on the date specified above:

S. No.	Type of Goods	Value (In ₹)	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			

- 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:

**Verification**

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

Place:

Signature:

Date:

Name:

Status:

**Form VAT -06 B**

[See Rule 17 (3)]

**Application for opting for payment of tax u/s 3 (2)**

<b>Registration No. (TIN)</b>																						
<b>Name of Dealer</b>																						

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 date of exercising option, which has not suffered tax within the State:

S. No.	Type of Goods	Value (In Rs.)	Amount of Tax
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:

### Verification

I 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 -06 C**  
[See Rule 17 (4) & (5)]  
**Application for opting out from payment of tax u/s 3 (2)**

<b>Registration No. (TIN)</b>																				
<b>Name of Dealer</b>																				

- Date of Opting out of payment of tax u/s 3(2)
- Reasons for opting out of payment of tax u/s 3(2): Tick✓ appropriate box:
  - Purchase of goods from out of Rajasthan
  - Sales of goods out of Rajasthan
  - Starts manufacturing
  - Exceed Turnover prescribed u/s 3(2)
  - Other
- Detail of closing stock, if any on date specified above:

S.No.	Type of Goods	Value (In ₹)
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 @.....%	

- 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:

Signature:





Registration No. (TIN)	YEAR	Period covered by this return							
		From	D D	M M	YY	To	D D	M M	Y Y

Full Name of Dealer	
Address	
Mobile No.	
E-mail Address	

**Part-I**

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

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

**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)**

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

**Part-III**

**(Particulars of purchases made from outside the State)**

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

Place:

Signature:

Date:

Name:

Status: ”

**34. Substitution of Form VAT-08A.-** The existing Form VAT-08A appended to the said rules shall be substituted by the following, namely:-

**“FORM VAT-08A**

[See Rule 19 ]

**[Summary statement of sales against VAT invoice]**

01 Registration No.	YEAR	Period covered by this return
---------------------	------	-------------------------------

(TIN)		From	DD	MM	YY	To	DD	MM	YY

Full Name of Dealer	
Address	
Mobile No.	
E-mail Address	

**PART I**  
(Particulars of sales made within the State against  
VAT invoice to registered dealers)

Sr. 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

Place:

Signature:

Date:

Name:

Status: ”

**35. Substitution of Form VAT-10** - The existing Form VAT-10 appended to the the said rules shall be substituted by the following, namely:-

**“FORM VAT 10**  
(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**

**B1. 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	
	a1	a2	a3	a4	a5	a6	a7	a8	b	c	d	By Awarder	By Contractor
	e												f
1.1.1													
1.1.2													
<b>1.1</b>													

**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				
<b>1.2</b>	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
<b>1.3</b>				

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

S.No	Commodity	Turnover	Turnover at MRP	Rate of Tax	Amount of Tax
	a	b1	b2	c	d (b2*c)/100
1.4.1					
1.4.2					
<b>1.4</b>	Total				

**1.5 Taxable sales**

S.No	Commodity	Turnover	Unit/Weight /Qty./Measurement	Tax Rate/Rate on Unit/Weight/Qty./Measurement	Amount of tax
	a	b	c1	c2	d (b*c)/100

1.5.1					
1.5.2					
<b>1.5</b>	Total				

**1.6 Sales return of taxable goods within State under rule 22(1)(c) (other than return period)**

S.No	Commodity	Turnover	Tax Rate	Amount of tax
	a	b	c	d (b*c)/100
1.6.1				
1.6.2				
<b>1.6</b>	Total			

**1.7 Output Tax**

S.N	Detail	Turnover	Amount of Tax
	a	b (1.4+ 1.5 – 1.6)	d (1.4 + 1.5 – 1.6)
1.7			
<b>1.7</b>	<b>Output Tax Due:</b>		

**1.8 Turnover not liable to be Taxed**

**1.8.1 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	b
1.8.1.1								
<b>1.8.1</b>								

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 RVAT ACT	
1.8.4	Sales made for promotion of SEZ or Exports u/s 8(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 FormVAT-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	
<b>1.8</b>	Total	
<b>B 1</b>	<b>Total Turnover b (1.1+ 1.2 +1.3 + 1.4 +1.5+1.8)</b>	

**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					
<b>B2</b>	<b>Total</b>				

**B3. Reverse Tax**

S. No.	Details of transactions	Commodity	Turnover	Rate of Tax	Amount of Tax
	a 1	a 2	b	c	d
<b>1.1</b>	Return of goods purchased (other than the return period)				
<b>1.2</b>	Goods purchased for a purpose specified in Section18 (1) (a) to (g) and disposed off otherwise including non-allowable proportionate ITC				
<b>1.3</b>	In case of SOS (up to 4%) -- ---- %				
<b>1.4</b>	Stocks remained in case of switch over to option u/s3(2) [See Rule17(3)]				
<b>1.5</b>	In any other case (Please specify)				
<b>B3</b>	<b>Total 1.2 to 1.5</b>				

**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				
<b>1.1</b>	<b>Total</b>			
<b>1.2</b>	<b>Purchases of Capital Goods</b>			
S.No	Commodity	Purchase Value excluding VAT	Tax Rate	Input Tax
1.2.1				
1.2.2				
<b>1.2</b>	<b>Total</b>			

<b>1.3</b>	<b>Total (1.1 to 1.2)</b>	
1.4	ITC Claimed in 7A by the Dealer	
1.5	Purchase return (Purchased within the return period)	
<b>1.6</b>	<b>Total eligible input tax credit (1.4 -1.5)</b>	
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 8A of CST ACT (other than return period)			
<b>1.1</b>	<b>Total CST (1.1.9 -1.1.10)</b>			

**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/Stock Transfer/ 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)	



1.6	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)(B 1.1d)	
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 1.21	
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 commodity like 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	

”

**36. Substitution of Form VAT-10A.-** The existing Form VAT-10A appended to the said rules shall be substituted by the following, namely:-

**“Form VAT-10A**  
[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							
<b>Name of Bank</b>		<b>Branch</b>		<b>Account No.</b>			<b>IFSC of the Branch</b>	
1.11	Account of statutory forms obtained from the Department							
Name of Form	Opening Balance	Obtained	Total	Used	Cancelled	Lost	Balance	Amount (in Rs.) 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
<b>A. Opening Stock</b>		<b>A. Sales</b>	
(i) Exempted goods		(i) Sales under CST Act	
(ii) MRP goods		(ii) Sales under RVAT Act	
(iii) First point taxable goods		(iii) Sales Return	
(iv) Goods taxable @ 1%		<b>Net Sales</b>	
(v) Goods taxable @ 5%		<b>B. Closing stock</b>	
(vi) Goods taxable @ 14%		(i) Exempted goods	
(vii) Goods taxable @ --%		(ii) MRP goods	
(viii) Goods taxable @ --%		(iii) First point taxable goods	
(ix) Work in progress		(iv) Goods taxable @ 1%	
Total of opening stock		(v) Goods taxable @ 5%	
<b>B. Purchases made within state</b>		(vi) Goods taxable @ 14%	
(i) Exempted goods		(vii) Goods taxable @ --%	
(ii) MRP goods		(viii) Goods taxable @ --%	
(iii) First point taxable goods		(ix) Work in progress	
(iv) Goods taxable @ 1%		Total of closing stock	
(v) Goods taxable @ 5%		<b>C. Gross loss</b>	
(vi) Goods taxable @ 14%			
(vii) Goods taxable @ --%			
(viii) Goods taxable @ --%			
(ix) Work in progress			

<p><b>C. Purchases made from outside the state</b></p> <p>(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 progress</p> <p><b>Total purchases</b>  Less: Purchase Discount, if any  Less: Purchase Return, if any.</p> <p style="text-align: center;"><b>Net Purchases</b></p> <p><b>D. Expenses</b></p> <p>(i) Direct expenses  (ii) Manufacturing expenses  (iii) Others</p> <p><b>E. Gross profit</b></p> <p><b>Total</b></p>			
		<b>Total</b>	

**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	Quantity	Value
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

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	Tax

**DECLARATION**

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

Name

Dated

Signature and status”

**37. Substitution of Form VAT-11.-** The existing Form VAT-11 appended to the said rules shall be substituted by the following, namely:-

**“FORM VAT 11  
(See Rule 19)**

**Return**

<b>A. General information</b>	
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]**

S. 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 Contractor
	a1	a2	a3	a4	a5	a6	a7	a8	b	c	d	e	f
1.1.1													
1.1.2													
<b>1.1</b>													

**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				
<b>1.2</b>	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
<b>1.3</b>				

**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	d 1	d 2	e
1.4.1				
1.4.2				



**1.4 DETAIL OF VAT-41/ T.D.S. CERTIFICATES**

S.No.	Awardee name	VAT-41 No	Contract value	Amount received from awardee	TDS amount	Deposit details	
						Gross amount of challan / e-challan	Deposit date

**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		Closing Stock	
Less: (i) Purchase return (ii) Purchase discount			
Expenses		Gross loss	
Gross profit			
<b>Total</b>		<b>Total</b>	

**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

**38. Deletion of Form VAT-12.-** The existing Form VAT-12 appended to the said rules shall be deleted.

**39. Deletion of Form VAT-16.-** The existing Form VAT-16 appended to the said rules shall be deleted.

**40. Substitution of Form VAT-40.-** The existing Form VAT-40 appended to the said rules shall be substituted by the following, namely:-



2. E-mail 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: \_\_\_\_\_ Signature  
 Date: \_\_\_\_\_ Name of Applicant (s):  
 Status with Seal”

**41. Substitution of Form VAT-40A.-** The existing Form VAT-40A appended to the said rules shall be substituted by the following, namely:-

**“FORM VAT-40A  
 [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..... Signature.....  
 Date..... Name.....  
 SEAL Designation.....”

**42. Insertion of Form VAT-40B, VAT-40C, VAT-40D and VAT 40E.-**  
 After the existing Form VAT-40A and before the existing Form VAT-41 appended to the said rules, the following new forms shall be inserted, namely:-

**“FORM VAT-40B  
 [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:

Place :  
Date :

Signature  
(Authorized person)

**FORM VAT-40C**  
**[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:

S No.	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

Place :  
Date :

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.

Place:  
Date:

Signature:  
Name:  
Status:



**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 the contractor	Gross amount of challan & date on which tax deducted at source was deposited to the account of the Commercial Taxes Department	GRN/ CIN	Remarks

**PART C**  
**Details of tax deposited by contractor, if any**

S. No.	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**

S. No.	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

**43. Deletion of Form VAT-41A.-** The existing Form VAT-41A appended to the said rules shall be deleted.

**44. Amendment of Form VAT-45A.-** In Form VAT-45A appended to the said rules for the existing expression "Designation of the authority", the expression "Designation of the authority with name of office" shall be substituted.

**45. Substitution of Form VAT-58.-** The existing Form VAT-58 appended to the said rules shall be substituted by the following, namely:-

**“Form VAT - 58**

[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	D	D	M	M	Y	Y
6.	Date of service of the order	D	D	M	M	Y	Y
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 ?	YES			NO		
12.	Date of filing of application	D	D	M	M	Y	Y
13.	Grounds for reopening 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: ”

**46. Insertion of Forms VAT-69, VAT-70 and VAT-71.-** After the existing Form VAT-68 appended to the rules, the following new Forms VAT-69, VAT-70 and VAT-71A shall be added, namely:-

**“FORM VAT-69**

(See Rule 17A)

**Application for permission to pay tax in lump sum**

To,  
The Assessing Authority

\_\_\_\_\_

I submit my application as follows for the grant of permission to pay tax in lump sum under rule 17A 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 17A:
  - 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 :

Signature :

Date :

Designation :

**FORM VAT 70**

(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 :

Signature :

Date :

Designation :

**FORM VAT 71**  
(See Rule 17A)

**Application for opt out from the option for payment of tax in lump sum**

To,  
The Assessing Authority

\_\_\_\_\_  
\_\_\_\_\_

I submit my application for opt out to lump sum in lieu of tax under rule 17A 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 :

Signature :

Date :

Designation : ”

[No.F.12(59)FD/Tax/2014-9]

By order of the Governor,

**(Aditya Pareek)**

Joint Secretary to the Government