



Dealer Circulars and Other Important Instructions

Commercial Taxes Department,
Rajasthan



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Government of Rajasthan
Commercial Taxes department,
Rajasthan, Jaipur

No. F.26(197)ACCT/MEA/2013/341

Dated: July 08 , 2014

All registered dealers,

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Sub: Sale / Purchase Match- mismatch reports.

1. Earlier, 'Purchase match-mismatch details' were made available in individual dealer's profile in the website of the Commercial Tax Department for their information and appropriate corrective action for the year 2011-12. Now these details have been made available for the year 2012-13 and onwards. These details can be accessed in the dealer's profile at "e-services → e>Returns → Purchase match-mismatch Report".
2. Previously the report showed match/ mismatches only for the dealers for whom ITC was claimed by the purchasing dealer in VAT 07A. Now the details of purchases not shown by the purchasing dealer in the VAT07A submitted, have also been made available in the 'Purchase match-mismatch Report' to the dealers.
3. Apart from 'Purchase match/ mismatch Report', 'Sales match/ mismatch Report' has also been prepared and uploaded in each dealer's profile. This may be seen at " e-services → e>Returns → Sales match-mismatch Report". These reports are available for the year 2012-13 and future periods also.
4. The 'Purchase match/ mismatch Report' will give information to the dealer about the taxes paid by the selling dealers from whom the dealer has purchased goods. In case any selling dealer has not submitted return for the corresponding period or not made entries in VAT 08A of his return, the

dealer should get the needful done from the selling dealer. On the other hand, if he himself has not submitted the return or shown incorrect entries in Form VAT 07A submitted with the return, he should do the needful.

5. Similarly, the 'Sales match/ mismatch Report' will give information to the dealer about taxes claimed to have been paid by the purchasing dealer to whom goods have been sold by the dealer. In case the dealer has not submitted return or shown incorrect entries in Form VAT 08A, the dealer should immediately submit the return or correct VAT 08A, as the case may be. On the other hand, if the purchasing dealer has not submitted return or made wrong entries in his VAT 07A, he should get the needful done by the purchasing dealer.
6. It may be noted that ITC claim shall not be allowed without verification of payment of due taxes by the selling dealers.
7. The date for furnishing of annual return in Form VAT 10A required to be furnished by the class of dealers as enumerated in sub rule (6) of Rule 19 of Rajasthan Value Added Tax Rules,2006, for the year 2012-13 has been extended up to August 15, 2014. Now such dealers may furnish revised return if they discover any omission or error in return(s) filed by them.
8. Therefore, in exercise of the powers conferred by sub section (2) of section 91 of Rajasthan Value Added Tax Act, 2003, all dealers are directed to check details made available to them as enumerated in para 1 and 3 above. If the dealer discovers any omission or error in return(s) filed by him, he is required to submit the revised return(s).

Government of Rajasthan
Commercial Taxes department,

No. F.26(197)ACCT/MEA/2014/258

Dated: August 7 , 2014

All registered dealers,
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DEALER CIRCULAR - 2

Sub: Consent to use official website of Commercial Taxes Department.

1. Prior to 14.07.2014 as per rule 19(2) of RVAT Rules, 2006, the return submitted was required to be digitally signed by the dealer or his business manager and in case it was not digitally signed, the dealer was required to furnish the duly verified and signed acknowledgement generated through official web-site of the Department to the assessing authority.
2. Above provisions of rule 19(2) have been substituted by the Government with effect from 14.07.2014 and according to the new provisions incorporated in rule 19(2), the return has to 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 it without digital signature. So the dealer is now dispensed with the requirement of submission of hard copy of the acknowledgement generated.
3. This will reduce physical interface of the dealer with the Department, save time and reduce paper work.
4. Therefore, the dealers are urged to get digital signature. The dealer submitting return with digital signature is not required to submit the undertaking regarding consent for using the official website of the Commercial Taxes Department for his official dealing with the department. In future, other services of the Department shall also be provided with the use of digital signature. The Government will reimburse the cost of digital signature to the small dealers having

- turnover up to Rs. 75 lacs. A scheme in this regard shall be announced shortly.
5. In case the dealer wishes to submit the return without digital signature, he shall be prompted to submit the undertaking 'consent to use website' on clicking to submit return in his profile on the website. Apart from this, a link has also been provided to generate the undertaking in his profile on the website. The dealer is required to submit this undertaking to the Assessing Authority after affixing his signature on it and getting it attested by a notary public. After undergoing this one time activity, he is not required to submit the hard copy of the acknowledgement generated for return.
 6. It is clarified that this shall be applicable for returns for the period 2013-14 onwards.

Government of Rajasthan
Commercial Taxes department,
No. F.26(197)ACCT/MEA/2014/263 Dated: August 7 , 2014

All registered dealers,

DEALER CIRCULAR - 3

Sub:- ITC Mismatch for the year 2011-12.

1. A facility to correct the sale detail has been provided to the dealers for sale purchase reconciliation for the year 2011-12. Detailed guidelines and instructions in this regard were issued vide circular no.F.26(197)ACCT/MEA/2013 Dated June9, 2014.
2. Earlier the selling dealers were allowed to edit certain entries, where the TIN is blank or invalid. Now the dealers have been provided the option of totally deleting or modifying such entries.
3. All dealers are requested to go through the 'Sale Match/ Mismatch Report' and 'Purchase Match/ Mismatch Report' provided to them, in their profile on the official website of the Commercial Taxes Department and do the needful themselves or get the needful done from the selling dealers, if required.
4. It has also been reported that still there are mismatches for other reasons, which have not been addressed in the facility provided as above. The Department aims to resolve every mismatch for valid reasons. For this a facility will shortly be provided to dealers to furnish correct/ revised details related to VAT 07A and VAT 08A. These entries will be used by the Department at their own level to verify the ITC claims.
5. The Department reassures the dealers that till verification of the claim, they will not be subject to coercive methods of recovery or put to any other inconvenience.

Government of Rajasthan
Commercial Taxes department,

No. F.26(197)ACCT/MEA/2014/2428

Dated: August 8, 2014

All registered dealers,
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DEALER CIRCULAR - 4

Sub:- Waiver of Interest.

1. With a view to provide relief to the dealers, the State Government has issued notification No.F.12(59)FD/Tax/2014-25 dated 14.07.2014 for waiver of interest in the following situations.
 - a. If demand is outstanding on account of non-furnishing of declaration forms pertaining to years up to 2009-10,
 - b. If demand is outstanding on account of delay in payment of purchase tax on marble.
2. Interest payable for above situations has been waived by the State Government if such dealer deposits full amount of outstanding demand other than the interest levied on account of non-furnishing of declaration forms or nonpayment of purchase tax on marble, as the case may be, up to 31.10.2014.
3. After depositing the amount as mentioned in para 2 above, the dealer shall submit an application for each year separately in Form AS-1 appended to the notification issued in this regard, along with the details of deposit, to the assessing authority in this behalf.
4. The assessing authority or the officer authorized shall on receipt of the application, reduce the demand from the demand and collection register after verifying the facts of AS-1 submitted.
5. It is clarified that if any amount of interest has already deposited, it shall not be refunded.
6. Therefore, the dealers are requested to avail benefit of the notification.

Government of Rajasthan
Commercial Taxes department,
No. F.26(197)ACCT/MEA/2014/2430 Dated: August 8, 2014

All registered dealers of –
Gems Stone, Sarrafa and Retail outlet of Petroleum Companies

DEALER CIRCULAR - 5

Sub:- Relaxation in conditions of Composition Schemes.

1. Considering the demand of dealers of Gems Stone, Sarrafa and Retail outlet of Petroleum Companies, the State Government has relaxed conditions of composition schemes for these dealers.
2. The Government has issued the following notifications in this regard:
 - i. For Gems and Stone Dealers :-
Notification No.F.12(59)FD/Tax/2014-16 dated 14.07.2014
 - ii. For Sarrafa Dealers :-
Notification No.F.12(59)FD/Tax/2014-17 dated 14.07.2014
 - iii. For Retail outlet of Petroleum Companies :-
Notification No.F.12(59)FD/Tax/2014-81 dated 30.07.2014
3. Now above dealers who have opted for the Scheme and have failed to deposit the composition amount, interest or late fee within the period specified under the Scheme, are allowed to avail the benefit of these schemes on following conditions:
 - a. if composition amount and late fee specified under the Scheme for the period after 31.03.2011, has been deposited by him before 31.05.2014 and, if he deposits an amount equal to 75% of the composition amount, which has been deposited late, as late fee up to 31.08.2014; and
 - b. if composition amount specified under the Scheme for the period after 31.03.2011, has been deposited by him but the late fee has not been deposited before 31.05.2014, if he deposits an amount equal to 100% of the composition amount, which has been deposited late, as late fee up to 31.08.2014; or
 - c. for other dealers, if they deposit, composition amount and an amount equal to 200% of the due composition amount, which has been deposited late, as late fee up to 31.08.2014.
4. Therefore the dealers are advised to avail benefit under notifications issued by the Government in this regard.

Government of Rajasthan
Commercial Taxes Department

No.F16(95)Tax/ CCT/14-15/ 4

Dated: 14-08-2014

To,
All registered dealers

Dealer Circular - 6

**Sub : 1. Revised return form VAT 10 for the year 2014-15,
2. Option for Composition Scheme under section 5 for the year 2014-15**

Revised return forms VAT 10, VAT IOA and VAT I I were notified vide notification dated 14/07/2014. Service for filing return for the year 2014-15 had so been suspended; now, form VAT 10 has been uploaded on the web site of the Department. The dealers liable to file return for the first quarter of the year 2014-15 are advised to download the templates and file the return, For dealers having tax liability up to Rs.50,000 for the year 2013-14, the last date of filing the return is 15th September, 2014 and for dealers having tax liability for more than Rs.50,000 for the last financial year, the last date is 10th September, 2014.

There is some confusion regarding application to opt for payment of lumpsum tax under section 5 of RVAT Act, 2003(composition scheme). It is clarified that dealers who have already applied before 14-07-2014, whether a certificate under section 5 has been issued or not, need not apply again. The concerned assessing authority shall issue composition certificate as per rules prevailing prior to 14-07-2014. Dealers who have not applied earlier but wish to avail the option of composition scheme from 14-07-2014, online facility is being made available shortly. The last date for submission of application to opt for composition scheme for current financial year as per rules notified on 14-07-2014 is August, 2014(30 days from the issuing of the notification).

Proposal to extend this date is under active consideration of the Government.

Government of Rajasthan
Commercial Taxes department,

No.F16(95)Tax/CCT/14-15/2478

Dated: 19 August,2014

All registered dealers,

DEALER CIRCULAR - 7

Sub:-Option for payment of lump sum in lieu of tax.

1. Vide notification no. No.F.12(59)FD/Tax/2014- 18(as amended) Dated 14.07.2014 the Government has provided option for payment of tax in lump sum for following class of dealers:
 - i. Registered dealers engaged in sale of synthetic gems and stones;
 - ii. Registered dealers having retail outlet of petroleum companies and engaged in sales of lubricant, yellow cloth and fan belt, in the State;
 - iii. Registered dealers engaged in manufacturing and trading of cement being manufactured by them in their Mini Cement Plants;
 - iv. Registered dealers engaged in sale of all kinds of cooked food namely meals and non-alcoholic drinks;
 - v. Registered dealers engaged in sale of foreign liquor, Indian Made Foreign Liquor and beer;
 - vi. Registered dealers, commonly known as developers/ builders;
 - vii. Registered dealers engaged in leasing out tent and their accessories.
2. Such dealers are required to submit an application in Form VAT-69, electronically through the official web-site of the department, in the manner provided therein, within prescribed time.
3. In this regard a facility has been provided on the official website of the Commercial Taxes Department (www.rajtax.gov.in) in the dealer profile at the link 'e-Registration →Application for permission to pay tax in lump sum'.
4. Dealers wishing to opt for payment of tax in lump sum may use this facility. In case a dealer is exercising the option for payment of tax in lump sum after the prescribed time in rule 17A of RVAT Rule,2006, he is required to submit the details of deposit of the tax charged or collected, if any; the lump sum amount which has become due along with interest, if any; and late fee, if any. Matter of extension in time limit is under consideration of the Government. Thus, where the application has become late because of expiry of 30 days of issuance of notification, it

shall not be rejected merely on the ground of non deposition of late fee till a decision is taken by the Government in this regard.

5. On receipt of the application in Form VAT-69, the assessing authority 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.
6. To check the status of application submitted by the dealer in this regard, a link is also provided in the dealer profile at the link 'e-Registration→ Status of the certificate for payment of tax in lump sum'.
7. If the application is approved by the assessing authority, the dealer may generate certificate for payment of tax in lump sum in Form VAT-70 at the link provided at 'e-Registration→ Status of the certificate for payment of tax in lump sum→pdf link' in his profile on the website.
8. The dealer opting for payment of lump sum in lieu of tax shall deposit the lump sum amount:
 - i. Within 14 days from the closing of each month-where annual tax liability is rupees twenty thousand and above but below rupees forty crore for the preceding year;
 - ii. Thrice in a month:(a) by 15th day of the month for the period 1st day to 10th day of the month, (b) by 25th day of the month for the period 11th day to 20th day of the month, (c) within 5 days from the closing of the month for the period 21st day of the month to the end of the month – where annual tax liability is rupees forty crore and above for the preceding year;
 - iii. Within 14 days from the closing of each quarter- in other cases.
9. The dealer opting for payment of lump sum in lieu of tax is required to reverse the input tax credit availed by him on the closing stock and where a dealer is having goods in stock which has not suffered tax at full rate, shall deposit tax on such stock at the rate applicable at the time of exercising the option.

Government of Rajasthan
Commercial Taxes department

No. F.16 (95)Tax/CCT/ 2014-15/2510

Dated: August 25 , 2014

All registered dealers,

DEALER CIRCULAR - 8

Sub: Instructions to fill New Form VAT 10 .

Template for filing return of first quarter of financial year 2014-15 (01-04-2014 to 30-06-2014) is available on Commercial Taxes Department website www.rajtax.gov.in. A Quick guide to use template is provided in template under 'Help' tab. Since some important changes have been made in design and contents of the new template, detailed instructions for filing of return Form VAT 10 has been prepared and may be seen or downloaded from e-services guidelines on www.rajtax.gov.in. Dealers are advised to go through instructions before filing of return. Some important points related to filing of return are as follows:-

1. Dealers should download latest template. Last uploaded date can be seen in the column "**Last uploaded date**" under templates for VAT and CST returns.
2. New template Form VAT-10 (2014 onwards) is to be used only for filing of returns of F.Y. 2014-15 and thereafter. For returns prior to F.Y. 2014-15 the template for related period are to be used.
3. VAT 10 is designed to cater needs of all kind of dealers. Some new columns have been added in new template. There are number of columns which are not required to be filled by a particular dealer. In the instructions it has been specifically mentioned as to where a dealer is required to fill a column e.g. column related to tax payable on sales against Form VAT 36 is to be filled only by Principal dealer. So dealers are advised to first go through instructions to save time in filing of return.
4. Some checks have been added in the template to verify claim of ITC in VAT 07A and Sales declared in VAT 08A. Dealers are advised to see instructions for column B 1.5 and B4 1.4 carefully.
5. Although detailed instructions have been provided for each column still if a dealer faces any difficult in filing of return, he may contact Help Desk: 0141-2227597 or mail us on E-Mail id : helpdesk.ctd@rajasthan.gov.in and seek guidance/assistance.

Government of Rajasthan
Commercial Taxes department,

No.F16(95)Tax/CCT/14-15/ 2523

Dated:26 August,2014

All registered dealers,

DEALER CIRCULAR - 9

Sub:- Regarding rate of tax on marble/ granite .

1. For slabs and tiles of marble and granite the State Government has notified rate of tax on unit basis under sub-section (1) of section 6 of the RVAT Act, 2003 vide notification no. F.12(59)FD/Tax/2014-82 Dated 30.07.2014.
2. It is clarified that this rate shall be applicable for sales within the State under RVAT Act, 2003.
3. For interstate sales made under sub-section (2) of section 8 of CST Act, 1956, the tax payable shall be according to this notified rate of tax.
4. For interstate sales made under sub-section (1) of section 8 of CST Act, 1956, also the applicable rate of tax shall be 2% with C form. If C form is not submitted by the dealer, difference tax shall be calculated keeping in mind rate of tax notified under section 6(1) of RVAT Act, 2003 on unit basis.
5. Therefore, to facilitate calculation of difference tax the following maybe noted:-
 - i. All dealers of marble and granite are advised to mention the variety of stone and size of slabs/ tiles in square feet in the VAT Invoice not only in case of sales attracting rate of tax notified under section 6(1) of RVAT Act,2003 but also in case of interstate sales under sub-section (1) of section 8 of CST Act, 1956, with C form where the applicable rate of tax is 2%.
 - ii. According to rule 36(5) of RVAT Rules, 2006 every dealer registered under the RVAT Act is liable to maintain separate accounts for the goods taxable at different rates. Therefore, all dealers of marble and granite are also required to maintain accounts for each category of marble and granite, for which different rate of tax has been notified by the Government under section 6(1) of the RVAT Act.
 - iii. All dealers of marble and granite are also advised to enter the details of the goods sold on unit basis for each category of marble/granite, for which a different rate has been notified, in the return VAT 10. Drop down menu is also being provided to facilitate the process.

**Government of Rajasthan
Commercial Taxes Department**

No.F16(95)Tax/CCT/14-15/ 2545Dated: August 26,2014

All registered dealers,

DEALER CIRCULAR – 10

Sub:- ITC mismatch for the year 2011-12.

1. Dealers may refer to earlier Dealer Circular No 3 issued on this subject vide circular No.F.26(197)ACCT/MEA/2014/263, Dated August 7, 2014.
2. Dealers were provided a facility on the departmental website to provide correct eligible sales details in form VAT 08A. The last date prescribed is 31st August 2014. All dealers may kindly ensure that they submit the details by the last date.
3. Previously, if a dealer selected “NO CHANGE” option, he could not correct the eligible sales details. Now the selling dealer may correct the eligible sales details of Form 08A, as many times as required by him till the availability of this facility, even if he has selected “NO CHANGE” option.

Government of Rajasthan
Commercial Taxes department,

No. F.16 (95)Tax/CCT/ 2014-15/2580

Dated: 01.09. 2014

DEALER CIRCULAR - 11

Sub: Application for grant of registration (TIN) in Form VAT

01.

Hon'ble CM in her budget announcement on 14th July 2014 had announced that for various acts a simple registration process with a unified application for registration will be implemented. Accordingly, Rajasthan Value Added Tax Rules, 2006, Central Sales Tax (Rajasthan) Rules, 1957, Rajasthan Tax on Entry of Goods into Local Areas Rules, 1999 and Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1997 were amended and form VAT 01 was also revised. The revisions were done with the objectives of providing applicants an anytime, simplified, efficient and prompt online facility.

In furtherance of these objectives, VAT 01, an online application for grant of registration certificate under the Rajasthan Valued Added Act and the CST Act, has been made available under the link e-registration (New TIN) on the Commercial Taxes Department website www.rajtax.gov.in.

All the persons intending to get registration may apply in Form VAT-01 electronically through the official website of the department in the manner as provided therein. A handbook on electronic registration is provided under e-registration application.

The applicant can request for registration under the Rajasthan VAT Act or both the Rajasthan VAT Act and the CST Act. Since amendments related to registration process under the Rajasthan Tax on Entry of Goods into Local Areas Rules, 1999 and Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1997 will be effective from 01-10-2014 facility

for online registration through common application under these rules will be made available after these rules come into force.

The applicants are advised to enter their personal email address and mobile phone number in the space provided in the application form. In case they wish to provide the contact details of their authorised representative, space has been provided for this also. Applicants are strongly urged to enter these details to enable the Department to communicate with the dealers and their authorised representatives.

Applicants are advised to save entries filled by them in VAT 01; on clicking the save button, the system will generate a specific transaction number. This number will be required to open the last saved Form- VAT01 so that they can complete previously filled form. The transaction Id number will also be required to check the status of the application after submission.

On submission of the completed application form online, the applicant shall be required to generate Acknowledgement Slip through the official website of the department, attest it by affixing his signature on it, and submit the duly signed acknowledgement slip to the authority competent to grant registration along with the following prescribed documents :-

- (i) affidavit in Form VAT-01B;(**format can be downloaded from Link Forms→VATForms→VAT 01B**)
- (ii) declaration of business manager in Form VAT-02; ;(**Form can be downloaded from Link Forms→VATForms→VAT 01B**)
- (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 in cash/NSC/bank guarantee/surety bond in VAT 64

- (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.
- (x) Copy of Form-CST A as generated on (www.rajtax.gov.in) on the Acknowledgement receipt page (if applicable)
- (xi) Copy of Form-VAT01 as generated on (www.rajtax.gov.in) on the Acknowledgement receipt page

In case the application is incomplete in any manner, the applicant dealer will be informed to submit required documents on e-mail provided by him.

In case the application is complete and the authority competent to grant registration approves the application for registration, the Registration Certificate VAT 03 shall be forwarded to the dealer electronically to the email address as provided in Form VAT-01. The applicant can also download it from the link provided under track your status or dealer profile on www.rajtax.gov.in.

The applicant can track the status of his registration application using the link →Track your status which is available on the right pane of the CTD portal home page (www.rajtax.gov.in) by entering the Transaction Id.

Any person can search for the dealers and verify the Registration specific details on www.rajtax.gov.in.atsearch for dealers on entering the TIN or dealer name.

With effect from 16th September 2014, no manual application for registration under VAT & CST Act shall be entertained by

any Registering Authority. For transition period a person may submit application for registration manually in New VAT 01 form along with necessary documents to e-mitrakendra or concerned registration office where entry of application form will be made into rajtax web portal on behalf of applicant and he will be provided transaction number to enable him to track the status of his application.

Government of Rajasthan
Commercial Taxes department,

No. F.16 (95)Tax/CCT/ 2014-15/2652
2014

Dated: September 19 ,

All registered dealers,
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DEALER CIRCULAR - 12

Sub: Instructions to fill New Form VAT 10 .

Reference may be made to the dealer circular 8 regarding new form VAT 10. Based on suggestions of dealers, tax consultants and CTD officials some changes have been made in Templates of forms VAT 10, VAT 07A and VAT 08A(01-04-2014 onwards). These revised templates have been uploaded on the website of the department. Dealers are advised to use new version of template to file return, system will not accept old template. Detailed instructions for filing of return Form VAT 10, VAT 08A and VAT 07A have been updated as per changes made in template and dealers are advised to go through instructions before filing of return. Changes made in template are as follows:-

1. **Tax Liability 2: Taxable sales (1.5)** Drop down menu of commodities on which tax is payable u/s 6 of RVAT Act has been provided along with applicable rate.
2. **Turnover not liable to tax: Turnover under Rule 22A (6) (For sub contractors)(1.8.1)** A column "Amount received by sub contractor" has been added to the table .
3. **Input Tax:** Column 1.4 "ITC claimed in VAT 07A by the dealer" of VAT 10 will be checked with Total of Part I of VAT 07A. Dealers are advised to enter the same amount in this column which is claimed in VAT 07A.
4. **Turnover and liability under CST: Tax liability under CST (1.1)** Drop down menu of commodities on which tax is payable u/s 6 of RVAT Act has been provided along with applicable rate.

5. Details of Tax due: Interest Calculation

- a) If delayed payment of taxes made before 14-JUL-2014 then interest will be calculated as per old provisions e.g. interest will be calculated as simple interest @ 12% per annum.
- b) If delayed payment of taxes made after 13-JUL-2014 then interest will be calculated as per new provisions e.g. interest will be calculated as 12% compounded on annual basis.

6. **Late Fees details:** Late fee will be automatically calculated on the basis of due date of filing of return and date of submission of return. System will validate late fee at the time of uploading of return. So please ensure to enter correct details.

7. Dealer will be able to view details of GTO and TTO under view return in dealer profile.

8. VAT 07A

- a) To bring clarity labeling of Part I of VAT 07A has been changed to “Particulars of purchases made within the State against VAT invoice including Capital Goods on which Input Tax Credit is allowed under section 18(1)) (excluding purchase returns within returns period)”
- b) Duplicate TIN will not be allowed in VAT 07A.
- c) Gross Amount of purchase and tax paid will be displayed on each page.
- d) List of purchases/receipts to be shown in Part III of VAT 07A is provided as drop down menu.
- e) In Part III of VAT 07A if purchases are u/s 6 (2) of CST Act then template will allow entry of TIN of Rajasthan state.

9. VAT 08A

- a) Duplicate TIN will not be allowed in VAT 08A
- b) Gross Amount of sales and tax payable will be displayed on each page.
- c) To bring clarity labeling of Part II of VAT 08A has been changed to “**Particulars of sales made within the State against (i) VAT invoice other than in Part I and (ii) against invoices**”

GOVERNMENT OF RAJASTHAN
COMMERCIAL TAXES
DEPARTMENT

No. F.16 (95) Tax/CCT/ 2014- 15/ 2682 Dated . September 24, 2014

All registered dealers,

DEALER CIRCULAR - 13

Sub: Regarding refund of wrong deposition of tax.

It has come to my notice that sometimes due to clerical error or wrongentry of data, tax is deposited by a dealer in another dealer's name instead of his own name .The reasons include similarity in the name of the firms,feeding wrong TIN No. and deposit in the name of person making paymentin _____ place _____ of name of the firm. The amount of deposit in such cases goes into the account of another dealer or in unknown account. Such dealers are advised to deposit the payable tax in the correct account along with due interest, if an'. Bowel er, in order to provide them relief, due to this inadvertent error, such case(s) will be considered for grant of early refund, the procedure for which is prescribed as follows:-

1. Such dealer / person may submit an application for early refund to his assessing authority on letter pad/plain paper mentioning the complete facts of the case along with proof of deposit of tax in wrong account and an affidavit of the dealer or the person in whose name/account the tax has been deposited wrongly, mentioning that he has wrongly deposited such amount, and he will neither claim adjustment of such deposition nor refund of such amount.
2. On receipt of such application, the assessing authority shall verify the facts and forward his report along with the application to the concerned Deputy Commissioner (Adm).
3. The concerned Deputy Commissioner (Adm), on being satisfied that it is a genuine case of wrong deposition, shall recommend such case to the Commissioner who after examination may grant early refund to the dealer.

Government of Rajasthan
Commercial Taxes department,

No. F.16 (95)Tax/CCT/ 2014-15/2699 Dated: September30 , 2014

All registered dealers,
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DEALER CIRCULAR - 14

Sub: The date of credit of payment of tax, demand or other sum deposited through e-GRAS.

Sub rule 6 of rule 39 of Rajasthan Value Added Tax Rules, 2006 provides that date of payment of tax, demand or other sum shall be deemed to be the date of deposit as shown in the e-GRAS.

According to reconciliation process of e-treasury as mentioned in the circular No.F.5 (TH-75) DTA/IFMS/ dated 01-11-2012 issued by the Finance (EAD) Department, the cut off time shall be 08.00P.M. IST or as prescribed by RBI from time to time for reporting e-payments pertaining to that day, to RBI. The e-payments received after that time shall be taken into account on the next working day for reporting purposes.

Therefore it is advised to make e-payment well in advance before the cut-off time, keeping in mind the reconciliation process of e-treasury.

**Government of Rajasthan
Commercial Taxes Department**

No.F16(95)Tax/CCT/14-15/ 2761Dated: October17,2014

All registered dealers,

DEALER CIRCULAR – 15

Sub:- Application for reopening of ex-parte assessment and rectification of a mistake.

1. Vide notification no. F.12 (59)FD/Tax/2014-9 dated 14.07.2014 the State Government has amended rule 71 and 72 of RVAT Rules, 2006. According to the amended rules, application for reopening of ex-parte assessment and rectification of mistake shall be submitted electronically. Such applications can be submitted through the official portal of the department
2. The following procedure may be adopted for application for reopening of ex-parte assessment:
 - i. Dealer may submit application for reopening of ex-parte assessment under section 34 of RVAT Act, 2003 in Form VAT-58 through the official website of the department under the link "Assessment > Application for Reopening of ex-Parte Assessment" in his profile.
 - ii. Mandatory details such as period, section under which the order is passed etc. will be required to be filled up. The dealer may also upload supporting document/evidence that he wants to be considered.
 - iii. On submission of the complete application, acknowledgement shall be generated. Simultaneously, a SMS will be sent to the dealer's registered mobile number.
 - iv. The application will be received by the concerned D.C. (Administration) for decision. D.C. (Administration) may issue show cause notice to the dealer in this regard. The information of issuance of notice shall be sent through SMS and the issued notices will be available in e-communication and under the link "Assessment>Track Status" and "View Notices" in dealer's

profile on the web portal. On decision by the D.C.(Administration), the applicant dealer shall be intimated in this regard through SMS on his registered mobile number.

- v. If D.C. (Administration) has accepted the application, the dealer shall be intimated by an SMS on his registered mobile number to appear before concerned Assessing authority for further action. The assessing authority shall pass fresh assessment order within the prescribed time and communicate it to the dealer. The dealer shall be intimated through an SMS on his registered mobile number and e-communication under dealer's profile on rajtax portal.
 - vi. Dealer may check the status of the application under his login using the link provided at "Assessment – Track Status".
3. The procedure for application for rectification of mistake is as follows:
- i. Dealer may submit application for rectification of mistake under section 33 of RVAT Act, 2003 in Form VAT-57 through the official website of the department under the link " Assessment > Application for Rectification of Mistake " in his profile.
 - ii. After successful submission of the application, acknowledgement shall be generated. Simultaneously, a SMS will be sent to the dealer's registered mobile number.
 - vii. The application will be received by the concerned assessing authority for the decision. Assessing authority may issue show cause notice to dealer in this regard. Notices so issued will be visible to dealer under the links "Assessment > Track Status" and "View Notices" under dealer's profile on rajtax portal. The dealer shall also be intimated through an SMS in this regard. After providing opportunity of being heard, if required, the assessing authority shall pass appropriate order in regard on the application. The applicant dealer shall also be intimated regarding the decision taken on the application through SMS on his registered mobile number. The Dealer may check the status of the application under his login using the link provided at "Assessment – Track Status".
4. All dealers may kindly use the above facilities.

Government of Rajasthan
Commercial Taxes Department

No.F16(95)Tax/CCT/14-15/ 5426Dated: January 22,2015

DEALER CIRCULAR – 17

Sub:- Application for e-refund(VAT 20).

1. In the process of complete e-services, facility for e-refund in form VAT 20 has been initiated by the department. Application for e-refund in form VAT-20 can be submitted electronically through rajtax web portal.
2. The following procedure may be adopted for application for e-refund in form VAT 20:
 - viii. Dealer may submit application for e-refund under rule 27(1)(a) of RVAT Rule, 2006 in form VAT 20 through the official website of the department under the link "e-refunds < Application for e-refund" in his profile.
 - ix. In the form VAT-20 necessary information TIN, Name and Address of the dealer and Telephone Number shall be auto populated. If the dealer wants to update alternate e-mail address, he may do so by pressing update alternate e-mail address link provided on application itself.
 - x. Bank details as submitted by the dealer to the department shall also be auto populated. Dealers are advised to check bank details such as account number, branch name and IFSC code minutely so that amount of refund is credited in the correct account only. For e-refund bank account should only be in a bank which has CBS(core banking system). If any change in bank account details is warranted than dealer may update such details by submitting application for amendment in VAT-05 separately.
 - xi. Mandatory details such as amount of refund claimed, period for which refund is claimed and reasons for refund will be required to be filled up. The dealer may also upload supporting document/evidence that he wants to be considered.

- xii. On submission of the complete application, acknowledgement shall be generated.
- xiii. The application will be received by the concerned assessing authority for decision. On approval by the assessing authority, the refund order form VAT-23A shall be submitted to the concerned Deputy Commissioner electronically, who shall further submit it to CRO (Central Refund Officer).CRO shall forward the details regarding the refund in form VAT-23B to the Bank specified by the Commissioner, and direct the bank to transfer the amount of refund into the account of the dealer mentioned in the form VAT-20.
- xiv. Dealer may check the status of the application under his login using the link provided at "e-refunds – view status". Under the view status e-refund history of the dealer is available . The dealer may check whether application VAT-20 for e-refund is “in process or approved or completed”. If the refund amount is credited in the account of the dealer the history will show the status as completed.
- xv. Dealer may also use user manual “ A hand book on e-refund” provided under “e-services guidelines >User manual ” on rajtaxwebportal for further assistance.

3. All dealers may kindly use the above facilities

Government of Rajasthan
Commercial Taxes Department
No.F16(95)Tax/CCT/14-15/ 5426Dated: January 22,2015

Dealer Circular-18

Sub:- Guidelines to Use Templates e-CST Forms.

- 1 This has been brought into notice that Dealers are facing issues while filing up the templates especially when details are to be copied from another source and pasting the same into the CTD templates.
- 2 Users required to use the 'Paste-Special' option instead of Paste option from the excel features while pasting copied data.
- 3 Following options will be available under 'Paste Special' option:
 - a. All
 - b. Formulas
 - c. Values
 - d. Formats
 - e. Comments
 - f. Validation
- 4 Users need to select the "Values" from above mentioned options.
- 5 This way, details will be successfully pasted in the templates thus saving your time and efforts.
- 6 All dealers may kindly use the above facilities.

**Government of Rajasthan
Commercial Taxes Department**

No.F16(95)Tax/CCT/14-15/1072 Dated : February 6,2015

All Dealers,

DEALER CIRCULAR –19

Sub:- Submission and Correction of PAN data on Rajtax web portal.

1. Large number of dealers have either still not uploaded PAN number details or have uploaded wrong PAN on Rajtaxwebportal.If the PAN entered by dealer on rajtax portal is wrong or name of the dealer is not same as on PAN card, it results in mis-match.
2. As the proposed GST registration number is PAN data based, therefore, PAN collection and validation process needs to be geared up. A facility has been provided for those dealers who do not have PAN or whose PAN is invalid or whose name is not matching as per Income Taxdatabase .
3. To facilitate registered dealers to submit correct PAN data or to correct the same , an online functionality has been provided on www.rajtax.gov.in by the department. Dealer whose PAN is not available or is not validated by Income Tax databaseshall be redirected to submit Form VAT-05 for amendment with regard to PAN data.
4. To facilitate dealers, certain fields like TIN, Firm Name/Proprietor Nameandstatus of PAN shall be auto populated in the VAT Form 05.
5. Please follow these instructions carefully:
 - a. If constitution of business is proprietorship than the dealer needs to enter the PAN details of the **Proprietor** or change the name of **Proprietor** as printed on PAN card.
 - b. If constitution of business is other than proprietorship than the dealer needs to enter the PAN details of the **firm** or change **firm name** as given on PAN card.

- c. If constitution of business is “Others”, than the dealer is required to select their constitution of business and change PAN details or Firm name as given on PAN card.
6. For detailed instructions dealers may also refer to “A hand book on Process for Application of PAN submission/correction” provided in user guide under e-services guidelines on raj tax web portal.

Government of Rajasthan
Commercial Taxes Department

No.F16(95)Tax/CCT/14-15/1081

Dated : February 6,2015

All Dealers,

DEALER CIRCULAR -20

Sub:- Form VAT 6A (Application for closure of Business).

1. In the process of complete e-services, facility to apply for **closure of business** in form VAT 06A has been initiated by the department. The Application for closure of business in form VAT-6A can be submitted electronically through rajtax web portal.
2. The following procedure may be adopted for application of closure of business in form VAT 6A:
 - i. Dealer may submit application form VAT 6A for closure of business under rule 16(3) of RVAT Rule, 2006 through the official website of the department under the link "Cancellation and Amendments > Application for closure of business" in his profile.
 - ii. In the form VAT-6A necessary information TIN and Name of the dealer shall be auto populated.
 - iii. The dealer shall have to enter the following mandatory details in the form :
 - A. Reason(s) for closure of business. The dealer may also select more than one reason for closure.
 - B. Date of closure of business.
 - C.Details of closing stock on the date of closure.
 - iv. In case business has been transferred the dealer shall have to enter the name of transferee and TIN (if any). The dealer may also upload supporting document upto the size of 5MB with application.

- v. On submission of the application the system shall check whether all the **returns due by the date of closure of application** has been submitted or not, and if any due return is found to be not submitted then system shall give the alert to the dealer to file that return(s) prior to proceed for acknowledgement of Form VAT 6A. If all the due returns have been submitted then system shall generate interim acknowledgement of the Form Vat 6A application.
 - vi. Once the interim acknowledgement is generated the dealer shall be able to file quarterly return and annual return for current period up to the date of closure, even if the quarter/financial year has not ended yet. Form Vat 6A application shall be deemed to have been filed on the date on which quarterly return and annual return of the current period is submitted. In the period between interim acknowledgement and filing of current period return(s) all the e-services except e-returns shall be disabled.
 - vii. Ensure to revise any previous return if any correction is desired before submitting Form VAT 6A application and also file correct data in the current return because once the acknowledgement of Form VAT6 A is generated the system shall not allow to file revised return.
 - viii. Dealer may check the status of the application under his login using the link provided at "Cancellation and Amendments > Track VAT6A Details". The dealer may check whether application VAT-6A for closure is in process or approved.
3. All dealers may kindly use the above facilities

**Government of Rajasthan
Commercial Taxes Department**

No.F16(95)Tax/CCT/14-15/5637

Dated : February 19,2015

All Dealers,

DEALER CIRCULAR -21

Sub:- Generation of application Form AS-I electronically.

1. The Amnesty Scheme-2015 has been notified by the state government vide notification dated 09-02-2015 for waiver of interest and penalty.
2. To facilitate those dealers who wants to opt for scheme, an online application Form AS-I has been provided on the webportal of the department www.rajtax.gov.in under e-services.
3. In case of registered dealer (active as well as cancelled) application Form AS-I may be generated after login into the CTD webportal. In case of unregistered dealer Form AS-I may be generated directly without login into the portal.
4. Certain fields like TIN, Firm Name, Address and Circle/Ward shall be auto populated in the Form AS-I, in case of registered dealer.
5. Dealer may change the Name of circle/ward using dropdown box. The dropdown box has all the CTD office locations.
6. On submission, Form AS-I having unique acknowledgement number shall be generated in pdf format in which field 1 to 3 shall be printed and rest of the fields shall have to be filled by the applicant dealer manually after taking the print out of Form AS-I.
7. After completing the form AS-I the dealer may submit it to the concerned office along with the proof of deposit of amount and withdrawal of case, if any.

**Government of Rajasthan
Commercial Taxes Department**

No.F16(95)Tax/CCT/14-15/5236

Dated : March10,2015

All Awarders,

DEALER CIRCULAR -22

**Sub:- Application for issuance of Awarder Identification Certificate
(AIC).**

1. It has been provided in sub-rule (1) of rule 40 of the Rajasthan Value Added Tax Rules,2006 that 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 Awarder Identification Certificate (AIC) by submitting an application in Form VAT-40 electronically through the official web-site of the department , within thirty days from the day on which the gross amount of works contract(s) exceeds rupees ten lacs.
2. All liable awarders may submit application in Form VAT-40, electronically through the official web-site of the department www.rajtax.gov.in, provided under the link 'e-Registration (NEW AIN)>AIN Registration' for issuance of Awarder Identification Certificate.
3. In case awarder is :
 - A. **A dealer registered under The Rajasthan Value Added Tax Act, 2003**, he is required to tick box 1 and enter TIN in appropriate column. Name of awarder shall be auto populated. Other information like PAN, Email Id, Telephone Number, Mobile Number and Details of Bank Account shall be entered by the Awarder himself.
 - B. **A Person other than registered dealer under The Rajasthan Value Added Tax Act, 2003**, he is required to tick box 2 and enter details of Name of Awarder, Name of Authorized person, Designation, Address, Zone and circle, PAN, Email Id, Telephone Number, Mobile Number and Bank Account.

C. A department of any Government, a corporation, a public undertaking, a cooperative society, a local body, a statutory body, an autonomous body than he is required to tick box 3 and enter details of Name of Awarder, Name of Authorized person, Designation, Address, Zone and circle, Email Id, Telephone Number and Mobile Number. Additional information PAN and Bank Account are non-mandatory in this case.

After entering the required details awarder may submit and take print out of the acknowledgement of the Form VAT-40 and furnish it along with necessary documents to the concerned authorized office after affixing signature and seal on it for issuance of AIC. Application process is deemed complete only after submission of hard copy of the acknowledgement.

4. On submission of form VAT-40 a task shall be generated under the login of authorized officer for issuance of the Awarder Identification Certificate. The authorized officer shall issue Awarder Identification Certificate in Form VAT-40A within 24 hours of the receipt of the application.
5. Awarder may check the status of application for AIC at the link ‘e-Registration (NEW AIN) >Track AIN Application’ provided under **Track your status** on the web portal.
6. If the application is approved by the authorized authority, Awarder Identification Certificate Form VAT-40A shall be forwarded to the e-mail id provided by the awarder in the Form VAT-40. A registered dealer may also get Form 40A in his dealer profile under the link ‘e-Registration (NEW AIN) >Track AIN Application>pdf link’ on the webportal.

**Government of Rajasthan
Commercial Taxes Department,**

No.F16(95)Tax/CCT/14-15/ 5245

Dated: March 10,2015

All dealers having captive power generating plants,

CIRCULAR -23

Sub:-Regarding levy of electricity duty on consumption of self generated energy by captive power generating plants other than DG sets.

Vide notification No. F.12(23)FD/Tax/2015-219 dated 09-03-2015, the state government has fixed the electricity duty at the rate of Rupees 0.40 per unit (KWH) on the consumption of self-generated energy for any purpose in respect of energy generated by captive power generating plants other than DG sets. Rule 3B of the Rajasthan Electricity (Duty) Rules, 1970 provides the procedure for registration, installation of a suitable meter and the time and manner for payment of duty, in such cases.

If you are engaged in consumption of electrical energy by captive generation plants other than diesel generating sets than you are directed,-

- (i) To apply for registration in Form X as provided in the said rules;
- and
- (ii) To install a duly tested meter to record the consumption of energy in unit(KWH)

Before 16th March, 2015, to avoid any inconvenience.

**Government of Rajasthan
Commercial Taxes Department**

No.F16(95)Tax/CCT/14-15/

Dated : March ,2015

All Dealers,

DEALER CIRCULAR -24

**Sub:- Facility to create sub user for issuance of Declaration Forms
for Import/Export of Notified Goods .**

1. In order to facilitate use of e-declaration forms VAT47A /VAT49A for import / export of notified goods in the state of Rajasthan by registered dealers, a new facility to create sub-user has been provided on the official web portal of the department.
2. Dealers may use this facility in the following manner:-
 - i. Dealer willing to avail this facility may log in on the web portal www.rajtax.gov.in using his TIN and password.
 - ii. A link “multi user creation” has been provided under the e-services on the Home page. On clicking this link a window to create sub user shall be opened.
 - iii. Dealer may fill up the data related to sub user in the relevant columns. Dealer himself shall generate user i.d. and password for sub user.
 - iv. On completion of the entries in the form the dealer may tick on the verification link and submit it to generate acknowledgement of the sub user creation form.
 - v. The dealer shall submit the print out of the acknowledgement and consent to authorize sub-user to use e-declaration on behalf of him to the concerned assessing authority.
 - vi. On approval of the request of the dealer by the assessing authority the sub-user shall be activated and shall be able to use designated e-services.
3. The dealer at any time may block, deactivate or activate sub user using link activate/deactivate/block provided under dealer profile.

**Government of Rajasthan
Commercial Taxes department**

No. F16 (95)Tax/CCT/14-15/

Dated: March 31 , 2015

All registered dealers

DEALER CIRCULAR-25

Sub: Application Form VAT-06B for opting payment of tax u/s 3 (2).

1. As per rule 17(3) of RVAT Rules, 2006, a registered dealer, who intends to opt for payment of tax under section 3(2) of RVAT Act, 2003, can exercise such option at later stage also 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 subsequent financial year, electronically through the official web-site of the Department in the manner provided therein.
2. An online application **Form VAT-06B** for opting payment of tax u/s 3 (2) has been provided on the official website of the Commercial Taxes Department under e-services.
3. Registered dealers willing to opt for payment of tax u/s 3(2) may use this application, from 1st April to 30th April of the relevant financial year.
4. An opting dealer after logging into the system is required to submit details in the Form VAT-06B.
5. The dealer shall have to enter details of balance ITC and closing stock which has suffered tax as well as which has not suffered tax separately.
6. No input tax credit shall be allowed to the opting dealer on the goods in stock on the date of opting for payment of tax u/s 3(2).
7. 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, 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.

**Government of Rajasthan
Commercial Taxes department**

No. F16 (95)Tax/CCT/14-15/

Dated: March 31 , 2015

All registered dealers

DEALER CIRCULAR-26

Sub: Application Form VAT-06D for option to pay tax at full rate on the MRP.

1. As per Rule 18(10) of RVAT Rules, 2006, 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 to this effect, in Form VAT-06D electronically through the official web-site of the Department within thirty days of start of his business and **for subsequent years, such application shall be submitted within thirty days of the commencement of the subsequent 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 as per rule 18(10) (i).
2. An online Application Form VAT-06D to opt to pay tax at full rate on the MRP has been provided on the official website www.rajtax.gov.in of the department under the e-services.
3. Registered dealer intending to pay tax on MRP for subsequent financial year, shall have to submit application Form VAT-06D electronically from 1st to 30th April of relevant financial year.
4. Dealer shall have to select goods on which option to pay tax on MRP is sought. A dealer may also select more than one goods.
5. Dealers willing to pay tax on MRP may use this form.

**Government of Rajasthan
Commercial Taxes department**

No. F16 (95)Tax/CCT/14-15/

Dated: March 31 , 2015

All registered dealers

DEALER CIRCULAR-27

Sub: Application Form VAT-71 for opting out from the option for payment of tax in lump sum.

1. A dealer, who had opted for payment of tax in lump sum in Form VAT-69, may opt out of it by submitting an application in Form VAT-71, electronically through the official web-site of the department.
2. After successful login, a dealer willing to opt out from the payment of tax in lump sum may use application Form VAT-71 provided under e-services.
3. Dealer shall be able to view the class(es) for which he has opted to pay tax in lump sum.
4. Dealer willing to opt out from payment of lump sum for more than one class shall have to submit application in Form VAT-71 for each class separately.
5. Date of opting out and position of closing stock shall be entered by the dealer himself.
6. After completion of form dealer may submit it.
7. All intending dealers may use this.

Government of Rajasthan
Commercial Taxes department

No. F16 (95)Tax/CCT/14-15/

Dated: March 31 , 2015

All registered dealers

DEALER CIRCULAR-28

Sub: Application for e-refund in Form VAT-21.

1. May refer to Dealer Circular 17 in which procedure for e-refund by registered dealer was laid down. In continuation of that an online application Form VAT-21 for refund to a registered dealer whose sales are in the course of export out of the territory of India within the meaning of sub-section (1) and (3) of section 5 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956), has been provided on the web portal of the department.
2. Application for e-refund in Form VAT-21 can be submitted electronically through rajtax web portal by exporting dealer.
3. The following procedure may be adopted for application for e-refund in Form VAT-21:-
 - i. Dealer may submit application for e-refund under rule 27 of RVAT Rule, 2006 in Form VAT-21 after submission of return in Form VAT-10 through the official website of the department under the link "e-refunds > Apply for e-refund > Refund Form VAT-21" in his profile.
 - ii. In the Form VAT-21 necessary information TIN, Name and Address of the dealer and Telephone Number shall be auto populated. If the dealer wants to update alternate e-mail address, he may do so by pressing update alternate e-mail address link provided on application itself.
 - iii. Bank details as submitted by the dealer to the department shall also be auto populated. Dealers are advised to check bank details such as account number, branch name and IFSC code minutely so that amount of refund is credited in the correct account only. For e-refund bank account should only be in a bank which has CBS (Core Banking System). If any change in bank account details is warranted then dealer may update such details by submitting application for amendment in Form VAT-05 separately.

- iv. Mandatory details such as type of export, amount of refund claimed, period for which refund is claimed along with the details of the purchases for which refund is claimed shall be required to be filled up. The dealer may also upload supporting document/evidence that he wants to be considered.
 - v. On submission of the complete application, acknowledgement shall be generated.
 - vi. The dealer shall also submit Form VAT-26 duly digitally signed by the Accountant, the 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, and Declaration Form VAT-15 or Form H, as the case may be, in case the sale in course of export are under sub-section (3) of section 5 of the Central Sales Tax Act, 1956 manually to his assessing authority.
 - vii. After all necessary documents are submitted by the dealer a task shall be created for decision by the assessing authority concerned. On approval by the assessing authority, the refund order Form VAT-23A shall be submitted to the concerned Deputy Commissioner electronically, who shall further submit it to CRO (Central Refund Officer). CRO shall forward the details regarding the refund in Form VAT-23B to the Bank specified by the Commissioner, and direct the bank to transfer the amount of refund into the account of the dealer mentioned in the Form VAT-20.
 - viii. Dealer may check the status of the application under his login using the link provided at "e-refunds – view status". Under the view status e-refund history of the dealer would be available. The dealer may check whether application VAT-21 for e-refund is “in process or approved or completed”. If the refund amount is credited in the account of the dealer the history will show the status as completed.
4. All concerned dealers may kindly use the above facilities.

Government of Rajasthan
Commercial Taxes department

No. F16 (95)Tax/CCT/14-15/

Dated: March 31 ,2015

All registered dealers

DEALER CIRCULAR-29

Sub: Application for e-refund in Form VAT-22.

1. An online application Form VAT-22 for refund to an unregistered dealer (URD)/person has been provided on the web portal of the department. This application Form shall be submitted by a person or a dealer not registered under the Act, from whom any amount of tax or any amount in lieu of tax has been collected or deducted which is not payable by him. URD/Person may also refer to dealer circular 13 regarding refund of wrong deposition of tax.
2. The following procedure may be adopted for application for e-refund in Form VAT-22:
 - i. URD/Person may submit application for e-refund under rule 27 of RVAT Rule, 2006 in Form VAT-22 through the official website of the department www.rajtax.gov.in under the link "e-refunds > e-refund application for unregistered dealers > Refund Form VAT-22" 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 officer authorized by the Commissioner in this behalf, along with legible scanned copy of the contract, in case of contractor.
 - ii. In the Form VAT-22 information Name, Address, e-mail ID, Mobile Number, Details of Bank, Amount of Refund claimed and Reasons for Refund shall be entered by the dealer/person. Supporting documents may also be attached with application.
 - iii. Dealers/Persons are advised to check bank details such as account number, branch name and IFSC code minutely so that amount of refund is credited in the correct account only. For e-refund bank

account should only be in a bank which has CBS (Core Banking System).

- iv. On submission of the complete application, acknowledgement shall be generated.
 - v. The application will be received by the assessing authority concerned for decision. On approval by the assessing authority, the refund order Form VAT-23A shall be submitted to the concerned Deputy Commissioner electronically, who shall further submit it to CRO (Central Refund Officer). CRO shall forward the details regarding the refund in Form VAT-23B to the Bank specified by the Commissioner, and direct the bank to transfer the amount of refund into the account of the dealer mentioned in the Form VAT-20.
 - vi. Dealer may check the status of the application under his login using the link provided at "e-refunds – view status". The dealer may check whether application Form VAT-22 for e-refund is “in process or approved or completed”. If the refund amount is credited in the account of the dealer the history will show the status as completed.
3. All concerned dealers may kindly use the above facilities.

**Government of Rajasthan
Commercial Taxes department**

No. F16 (95)Tax/CCT/14-15/

Dated: March 31 ,2015

All registered dealers

DEALER CIRCULAR-30

Sub: Application for e-amendment in Form VAT-05.

1. Where any change or event does not alter the basic status of a dealer, such as change in the name of business or place of the business, opening of a new place of business or dropping of old place of business, addition, deletion or modification in the description of goods, acquisition of any business, sale or disposal of the business in part, change in the constitution of the firm without dissolution, the certificate of registration already granted to a dealer shall be amended accordingly from the date of the occurrence of the change or the event.
2. An online application Form VAT-05 for amendment of Certificate of Registration Form VAT 01 and Form CST B has been provided on the web portal of the department.
3. After successful login on to raj tax web portal, the registered dealer intending to amend his certificate of registration may submit application for amendment in form VAT 05 provided under the link Registration and Amendment in e-services.
4. In form VAT 05 details as entered in Registration Application Form shall be auto populated. All the details are in editable mode.
5. The dealer may amend the details accordingly in form VAT 05. In case of change in Bank details, change in the constitution of the firm without dissolution, opening of a new place of business or dropping of old place of business, acquisition of any business, sale or disposal of the business in part, the dealer making application for amendment shall have to submit supporting documents/proof to the registering office. In other cases there is no need to submit any documents.
6. Once supporting documents are submitted a task shall be created for Registering Authority for approval of Form VAT 05.

7. On approval of amendment application amended certificate of registration shall be dispatched to the dealer in his dealer profile.
8. All dealers concerned, may kindly use the above facility.

**GOVERNMENT OF RAJASTHAN
COMMERCIAL TAX DEPARTMENT**

Notification

Jaipur, Dated: October, 2014

In exercise of the powers conferred by sub-section (2) of Section 18 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), I, Sanjay Malhotra, Commissioner, Commercial Taxes, Rajasthan, Jaipur, hereby, subject to the provisions of the Rajasthan Value Added Tax Act, 2003 and rules made thereunder including sub section 3 of section 18 of the Act and rule 45A of the Rajasthan Value Added Tax Rules, 2006, notify the following manner for the verification of deposit of tax up to the year 2011-12 for the purpose of allowing the input tax credit, where the demand has been created due to mismatch of input tax credit claimed by a dealer, namely:-

- (i) The assessing authority shall direct the dealer to furnish the details regarding the VAT invoices of such purchases for which mismatch has taken place in the RajVISTA system, in the format given below, electronically to him.

Format

S. No.	Name of selling dealer	TIN	Invoice No.	Date	Purchase value (inRs.)	Tax (inRs.)	Total (inRs.)

- (ii) Where the amount of purchase mismatch is more than ten thousand rupees and the mismatch amount with respect to any particular selling dealer is more than one thousand rupees in a year, the assessing authority shall direct the dealer to submit self attested copies of original VAT invoices issued to the purchasing dealer.

- (iii) Where the total amount of purchase mismatch in a year is up to rupees ten thousand, the Assessing Authority may allow input tax credit for the amount mentioned in the above format against a selling dealer, after verifying that the selling dealer has submitted the return for the relevant period and the amount of output tax shown in the return of the selling dealer is not less than the amount of input tax claimed by the purchasing dealer.
- (iv) Where the total amount of purchase mismatch in a year is more than rupees ten thousand and up to rupees one lac, the Assessing Authority may allow input tax credit for the amount mentioned in the above format against a selling dealer, after ascertaining that the copies of VAT invoices submitted by the dealer match with the details provided in the above format and the fact that the selling dealer has submitted the return for the relevant period and the amount of output tax shown in the return of the selling dealer is not less than the amount of input tax claimed by the purchasing dealer from him.
- (v) Where the total amount of purchase mismatch for a year is more than rupees one lac, the assessing authority of the purchasing dealer, shall get verified the details of purchases from the assessing authorities of the selling dealer(s), for each selling dealer in respect of whom the mismatch is more than rupees one thousand provided the selling dealer has submitted the return for the relevant period. The assessing authority of the selling dealer shall verify the sales either from the record available with him, or through the books of accounts of selling dealer. The assessing authority may issue notice to the selling dealer to submit the copy of ledger / cash book / journal / sales register for such verification. The Assessing Authorities shall mandatorily use the Task Assignment Module of RajVISTA for this purpose. Even if physical correspondence has already been initiated for verification for demand pertaining to the above mentioned period, entry shall be made in the Task Assignment module of RajVISTA. The Assessing Authority may allow input tax credit to the extent verified by the assessing authority of the selling dealer.

Notwithstanding the above, where any notice has been issued or an enquiry has already been initiated regarding the genuineness of the claim for input tax, the Assessing Authorities may in addition to the above, make further enquiry as he may deem necessary and allow input tax to the extent verified.

Similarly, where there are reasons for the Assessing Authority to believe that detailed enquiry is necessary for allowing claim for input tax, notwithstanding the above, he may do so with the prior permission of the Commissioner.

राजस्थान सरकार
वाणिज्यिक कर विभाग

No.CTD/IT/DOIT-Info/12-13/ 705

Dated: 19-02-2014

समस्तरजिस्टर्डडीलर्स,
राजस्थान।

परिपत्र

सभी डीलर्स, जो कि वाणिज्यिक कर विभाग में पंजिकृत है अथवा विभागीय वेबसाइट का उपयोग कर रहे हैं, का निम्न बिन्दुओं पर ध्यान आकर्षित कर सहयोग प्रार्थनीय है:-

क्या करें:-

- 1 ब्रॉडबेन्ड/इन्टरनेट कनेक्शन कम से कम 512 KBPS का होना सुनिश्चित करें एवं कनेक्शन की स्पीड चेक करते रहें।
- 2 Internet Explorer 8.0 और उससे उपरका Version ही उपयोग करें एवं Compatible Mode में ही उपयोग करें।
- 3 ब्रॉडबेन्ड/इन्टरनेटकनेक्शन के Wire सुव्यवस्थित एवं कसे (Tight) हुये रखें।
- 4 कम्प्यूटर को Virus मुफ्त रखें एवं सिस्टम पर antivirus को अपडेट करते रहें।
- 5 इन्टरनेट द्वारा उत्पन्न (Created) अस्थायी (Temp) फाइलोंको समय-समय Delete करते रहें।
- 6 कम्प्यूटर 2008 से बाद का उपयोग करना सुनिश्चित करें।
- 7 वेबसाइट Login पासवर्ड सरल न रखें एवं समय-समय पर बदलते रहें।
- 8 वेब सर्विस में आ रही समस्या के निराकरण हेतु हेल्प डेस्क पर फोन अथवा ई-मेल द्वारा समस्या का समाधान प्राप्त किया जा सकता है।

क्या न करें:-

- 1 Return इत्यादि को सिस्टम पर Upload करने की अन्तिम तारीख का इन्तजार ना करे।
- 2 ब्रॉडबेन्ड के एक कनेक्शन से बहुत सारे कम्प्यूटर को ना जोड़े।
- 3 Third Party Software से विभाग की वेबसाइट को सीधे जोड़ कर Return इत्यादि अपलोड ना करें।
- 4 Return Upload करते समय कम्प्यूटर पर अन्य गतिविधियाँ ना करें।