

**FINANCE DEPARTMENT  
(TAX DIVISION)  
Jaipur, March 31, 2006**

In pursuance of clause 3 of Article 348 of the Constitution of India, the Governor is pleased to authorise the publication in the Rajasthan Gazette of the following translation in the English language of Finance Department, Tax Division Notification No. F.12(63)FD/Tax/05-153 dated 31.03.06.

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION**

**No.F.12(63)FD/Tax/2005-153**

**Dated 31.03.2006.**

**G.S.R.103:** - In exercise of the powers conferred by section 99 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government hereby makes the following rules, namely: -

**THE RAJASTHAN VALUE ADDED TAX RULES, 2006**

**CHAPTER I  
PRELIMINARY**

**1. Short title and commencement.** (1) These rules may be called the Rajasthan Value Added Tax Rules, 2006.

(2) They shall come into force *with effect from 01.4.2006*.

**2. Definitions.** (1) In these rules, unless the subject or context otherwise requires,

- (a) **“Act”** means the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003);
- (b) **“Authorized Officer”** means an officer not below the rank of Junior Commercial Taxes Officer authorized by the Commissioner for specific purposes;
- (c) **“Chairperson”** means the Chairperson of the Tax Board appointed by the State Government and includes a member holding charge of the post of Chairperson;
- (d) **“Document”** includes data, record or data generated, image or sound stored, received or sent in an electronic form or micro film or computer generated micro fiche;
- (e) **“Form”** means a Form appended to these rules;

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

## **CHAPTER II**

### **ASSESSING AUTHORITIES, AUDITORS, APPELLATE AUTHORITIES, THEIR APPOINTMENT AND JURISDICTION**

- 3. Assessing Authorities and their jurisdiction.** (1) The Assistant Commissioner or the Commercial Taxes Officer shall be the assessing authority for the part or whole of the State as may be determined by the Commissioner and the area so determined shall be called his “Circle”.
- (2) The Assistant Commercial Taxes Officer, subject to the pecuniary jurisdiction assigned to him by the Commissioner, shall be the assessing authority for the part or whole area of the Circle, as may be determined by the Commissioner and the area so determined shall be called his “Ward”.

(3) The jurisdiction of an assessing authority shall be determined with reference to the “principal place of business” of the dealer as declared by him under sub-section (1) of section 13.

(4) In case of a non-resident dealer, the officer authorized by the Commissioner shall be his assessing authority.

(5) The officer posted in the Anti-Evasion circle or ward or in the Flying Squad of the Commercial Taxes Department shall exercise jurisdiction over such dealers, in such areas and with respect to such matters, as may be determined by the Commissioner.

(6) Where any officer or assessing authority has any doubt or dispute regarding jurisdiction over any dealer or person, the Commissioner shall decide which assessing authority or officer shall have jurisdiction over such dealer or person.

(7) Where a dealer or person has any dispute regarding jurisdiction of an assessing authority or officer, the same shall be raised in writing before the Commissioner, within thirty days from the date of receipt of any summons or notice issued by such authority or officer, and the decision of the Commissioner shall be final.

**4. Distribution of business amongst various assessing authorities in a Circle.** (1) Where there are more than one assessing authorities in a Circle, the distribution of business amongst them shall be such as may be determined by the Commissioner.

(2) Notwithstanding anything contained in sub-rule (1), the assessment of a dealer falling within the pecuniary jurisdiction of an Assistant Commercial Taxes Officer in a ward shall be made by such Assistant Commercial Taxes Officer. However, if such assessment is made by the Assistant Commissioner or the Commercial Taxes Officer of that Circle, it shall not be invalid.

**“4A. Jurisdiction of officers under Section 75 and 76 of the Act.- Any officer not below the rank Junior Commercial Taxes Officer shall have jurisdiction over such area to exercise powers under Section 75 and 76 of the Act, as may be determined by the Commissioner.”**

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

**6. Area of operation of Taxpayer’s Service Office.** The area of operation of various Taxpayers’ Service Offices shall be such as may be determined by the Commissioner.

**7. Jurisdiction of Appellate Authorities.** The jurisdiction of the appellate authorities shall be such as may be determined by the Commissioner.

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

evasion shall be called his “Administrative Zone”, or “Anti-Evasion Zone” as the case may be.

**9. The Tax Board and its members.** (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 to the Government of Rajasthan, and shall be appointed by the State Government.

(3) One or more members of the Tax Board shall be appointed out of the members of the Rajasthan Higher Judicial Service, being the Senior District and Sessions Judge or shall be an eminent Advocate having adequate knowledge of State tax laws and fit for appointment 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) Other members of the Tax Board shall be appointed out of the members of the Super-time/Selection scale of the Indian Administrative Service/the Rajasthan Administrative Service/the Rajasthan Commercial Taxes Service.

(6) Subject to the age of superannuation, the Chairperson and members of the Tax Board shall ordinarily be appointed for a period of three years. The advocate member shall not continue in office as such member after attaining the age of 60 years.

(7)(a) The members of the Tax Board shall draw monthly salary and allowance as admissible to an officer of the Super-time scale of the Indian Administrative Service.

(b) The pension of members, other than the advocate member, of the Tax Board on retirement shall be determined on the basis of the last pay and allowances drawn on the post of member.

(8) Subject to the provisions of sub-rule (6) and (7), the terms and conditions of the service of the members appointed from the Indian Administrative Service, the Rajasthan Higher Judicial Service, the Rajasthan Administrative Service and the Rajasthan Commercial Taxes Service, shall be regulated by the respective rules applicable to the members of that service.

(9) The member referred to in sub-rule (5), when belonging to Indian Administrative Service shall be appointed by the State Government, and if such member is appointed from the Rajasthan Administrative Service/Rajasthan Commercial Taxes Service, the procedure of appointment shall be as per sub-rule (11).

(10) The member of the Tax Board referred to in sub-rule (3) shall be appointed by the Government on the recommendation of a Committee consisting of the following:

- (i) The Chief Justice of the High Court of Judicature for Rajasthan. (Chairperson)
- (ii) The Chairperson of the Rajasthan Public Service Commission. (Member)
- (iii) The Chief Secretary to the Government of Rajasthan. (Member)
- (iv) The Chairperson of the Tax Board. (Member)

- (v) The Additional Chief Secretary/Principal Secretary/Secretary to the Government, Finance Department, Rajasthan. (Member-Secretary)
- (11) Subject to the provisions of sub-rule (9), 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 Principal Secretary/The Secretary to the Government, Department of Personnel, Rajasthan. (Member)
  - (iv) The Additional Chief Secretary/ The Principal Secretary/Secretary to the Government, Finance Department, Rajasthan. (Member-Secretary)
- (12) Subject to the upper age limit provided in sub-rule (6), a subsequent extension in the period of the appointment of the Chairperson and the members of the Tax Board, may be granted by the State Government.

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

### CHAPTER III POINT AT WHICH TAX IS PAYABLE

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

(5) Notwithstanding any thing contained in sub-rule (1) to (4), different points in the series of sales for registered dealer or class of registered dealers, may be notified by the State Government.

#### **CHAPTER IV REGISTRATION**

**12. Application for Registration.** (1) An application for grant of registration certificate under the Act shall be submitted by a dealer, in duplicate, in Form VAT-01 completed in all respect along with the enclosures, to the Tax payer Service Office of the area or to the office of the authority competent to grant registration under subsection (1) of section 13.

(2) Save as provided in sub-rule (1) of rule 17, application for registration shall be submitted:

- (i) within thirty days from the day on which he becomes liable under section 3 of the Act or within thirty days from the date of commencement of these rules, whichever is later; 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.
- (3) The application for registration shall accompany,
- (i) declaration of business manager in Form VAT-02;
  - (ii) 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;
  - (iii) copy of resolution passed by Board of Directors, in case of a company and of governing body, in case of other entities, for authorisation of a person to file the application for registration certified by the applicant;
  - (iv) security required to be furnished as per section 15 of the Act in such form as prescribed in rule 77.
  - (v) 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.
  - (vi) copy of voter identification card or passport or Permanent Account Number or driving license.

(vii) 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.

**"12A. Application for e-Registration.—** (1) *Notwithstanding any thing contained in rule 12, an application for grant of registration certificate under the Act may be submitted by a dealer electronically, in Form [VAT-01A](#) completed in all respect along with the scanned copy of Form VAT-01B, through the official web-site of the department to the office of the authority competent to grant registration under sub-section (1) of section 13 of the Act. Form VAT-01B shall be typed on non judicial Stamp paper of Rs. 10/- and shall be attested by a Notary Public. The duly signed photos attested by a Notary Public of proprietor / partners / directors / Karta / Trustees / Members of the governing body / authorized signatory, as the case may be, shall be affixed on it.*

*(2) The time limit for submission of application for e-registration shall be as prescribed in sub-rule (2) of rule 12 of the rules.*

*(3) The dealer, who has submitted application under sub-rule (1), shall submit the following documents in hard copy thereof within three working days from the end of the day of submission of application in Form VAT-01A, to the authority competent to grant registration:*

- a. Signed copy of Form VAT-01A, generated through web site;*
- b. Form VAT-01B in original;*
- c. Declaration of business manager in Form VAT 02;*
- d. Copy of partnership deed, if any, memorandum and articles of association of a company, deed of trust, registration and memorandum of association of society, certified by the applicant;*
- e. Copy of resolution passed by Board of Directors, in case of a company and of governing body, in case of other entities, for authorisation of a person to file the application for registration certified by the applicant;*
- f. Security required to be furnished as per section 15 of the Act in such form as prescribed in rule 77;*
- g. Copy of Permanent Account Number allotted by the Income Tax Department;*
- h. Copy of rent deed, or rent receipt; and*
- i. Copy of the last paid electricity bill."*

**13. Declaration of Business Manager.** (1) Every dealer shall declare the name of his Business Manager(s) in Form VAT-02. In case of a dealer registered under the repealed Act, he shall submit such declaration within a period of sixty days of publication of these rules to the assessing authority and/or the authorized officer. The Commissioner may further extend this period for a maximum period of sixty days.

(2) Such declaration shall be signed by:

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

(3) In case of any change of Business Manager(s), the dealer shall inform his assessing authority and/or the authorized officer, with in fifteen days from the date of such change and shall submit duly filled in Form VAT-02.

(4) The Business Manager(s) so declared shall be deemed to be authorized to receive notice and other documents under the Act, and all acts done by the Business Manager(s) in the course of business shall be deemed to have been done by the dealer and the dealer shall be responsible for all act(s) done by his Business Manager(s) in the course of business.

**14. Issue of a registration certificate.** (1)(a) The authority competent to grant registration or the authorized officer shall, having satisfied that the application for registration is complete in all respect and is accompanied with the documents prescribed in sub-rule (3) of rule 12, issue the registration certificate in Form VAT-03 within twenty four hours of receipt of such application.

(b) In case where a registration certificate issued under clause (a), 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.

*"(1A) Notwithstanding any thing contained in sub- rule (1) of rule 14 of the said rules, where a dealer has applied for e-registration under rule 12A, the authority competent to grant registration, having satisfied that the application for e-registration in Form VAT-01A is complete in all respect along with the scanned copy of Form VAT-01B, shall issue the registration certificate in Form VAT-03 and forward the scanned copy thereof at the e-mail address of the dealer as mentioned in Form VAT-01A, within twenty four hours of receipt of such application and shall ensure that an enquiry to verify the facts and statements made in the application shall be conducted within ten working days of such issuance. On compliance of provisions of sub-rule (3) of rule 12A, the original copy of registration certificate shall be delivered by registered post."*

(2) The registration certificate shall be kept at the principal place of business and it shall not be transferable.

(3) Where a dealer has more than one place of business, not being merely a godown or warehouse, the registration certificate shall be issued for the principal place of business as declared by the dealer in the application for registration and for each such other place of business, a certified copy of registration certificate to be known as the Branch Certificate of registration shall be issued.



(4)(a) The authority competent to grant registration or the authorized officer, while issuing the Branch Certificate of registration, shall mention in the original certificate of registration, full address of such other place(s) of business along with the name and style in which such business is carried on.

(b) In case, where, such other place(s) of business is/are outside his jurisdiction, he shall send a copy of the Branch Certificate of registration within seven days from the date of issue of such Certificate, to the Deputy Commissioner (Administration) of the concerned Zone, who after due verification of facts, shall inform back to the authority competent to grant registration or the authorized officer within thirty days of such communication.

(5) The Branch Certificate of registration shall be valid so long as the original certificate of registration is valid, unless revoked earlier.

**15. Issue of duplicate registration certificate.** (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 or the authorized officer in Form VAT-04, along with proof of payment of a fee of rupees one hundred.

(2) The authority competent to grant registration or the authorized officer shall issue him a duplicate certificate of registration in Form VAT-03.

**16. "Amendment and cancellation of registration certificate."**

(1) The authority competent to grant registration or the authorized officer, on receipt of an application in Form VAT-05 filed within the time provided in sub-section (1) of section 16 by the dealer for amendment in certificate of registration, shall after due enquiry, amend the certificate of registration within thirty days of receipt of such application and where such application is not disposed of within the said period, the same shall be deemed to have been accepted.

(2) Where the dealer wishes to open branch(es), he shall apply in Form VAT-06 for issue of a branch certificate of registration to the authority competent to grant registration or the authorized officer. The authority competent to grant registration or the authorized officer shall issue him an amended certificate of registration in Form VAT-03 in the manner as prescribed in rule 14.

*"(3) Where a dealer to whom e-Registration has been granted under rule 14(1A), and such dealer fails to furnish all the documents required in sub-rule (3) of rule 12A within three working days from the end of the day of submission of application in Form VAT-01A, the Registration Certificate issued to such dealer, may be cancelled by the assessing authority or the authority competent to grant registration from such date as he may deem appropriate, after affording such dealer an opportunity of being heard and after recording reasons in writing to do so."*

**17. Amendment of registration certificate in special cases.** (1) The registration certificate issued to a dealer under the Rajasthan Sales Tax Act, 1994 (Act No. 22 of 1995), shall be deemed to have been issued under the Act.

(2) Where a registered dealer opts for payment of tax in accordance with the provisions of sub-section (2) of section 3 of the Act, ***"he shall submit an application within thirty days of the commencement of these rules or within thirty days of the issuance of registration certificated, whichever is later"*** along with the original certificate of registration to the Tax payer Service Office of the area or to the office of the authority competent to grant registration. ***"However, for the year 2006-07, the application for exercising the option under sub-section (2) of section 3 can be submitted up to June 30, 2006."***

(3) A registered dealer who had not opted for payment of tax in accordance with the provisions of sub-section (2) of section 3 as per sub-rule (2), can exercise such option later on but only after the end of the relevant year by submitting an application within thirty days of the commencement of the year along with the original certificate of registration, to the Tax payer Service Office of the area or to the office of the authority competent to grant registration. In such cases the credit of input tax availed by him on the closing stocks shall be reversed while paying the tax for the tax period in which application for change of option has been filed.

(4) Where the turnover of a registered dealer who has opted to pay tax in accordance with the provisions of sub-section (2) of section 3, exceeds the limit of the said sub-section or his liability accrues under clause (a) or (b) of sub-section (1) of section 3, he shall within fifteen days of occurrence of such event, submit an application along with the original certificate of registration to the Taxpayer's Service Office or the authority competent to grant registration.

***"(5) A registered dealer, who had opted for payment of tax in accordance with the provisions of sub-section (2) of section 3, may opt out of it by submitting an application, along with the original certificate of registration to the Assessing Authority or Authority competent to grant registration or Taxpayer's Service Office."***

(6) On receipt of the application under sub-rule (2) or (3) or (4) or (5), the assessing authority or the authority competent to grant registration, shall amend the certificate of registration in a manner to indicate the requested status of the applicant dealer.

(7) A registered dealer who is covered under sub-rule (4), shall be liable to pay tax as per sub-section (1) of section 4 from the date of occurrence of such event and for the earlier period he shall be required to pay tax at the rate notified under sub-section (3) of section 4.

## **CHAPTER V INPUT TAX CREDIT, FILING OF RETURNS AND DECLARATION FORMS**

**18. Computation of input tax credit.** ***"(1) The extent of input tax credit available to a registered dealer, for a tax period, shall be equal to the amount of tax paid on purchases in the State as evident from the 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, subject to the other provisions of this rule and the following conditions:-*

- (a) 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 return prescribed in Rule 19.*
- (b) that such dealer has maintained a true and correct separate account of his sales in Form VAT-08 and submits the summary thereof in Form VAT-08A, along with return prescribed in Rule 19.*

*Note:- In Form VAT-07, VAT-07A, VAT-08 and VAT-08A, the VAT invoices shall be entered in the quarter in which the date of invoice falls, even if the receipt of goods is spread over to different quarters in a year or years. "*

*“(2) Input tax credit in respect of purchase of capital goods on VAT invoice shall be allowed in the above manner and shall be carried forward till the first sale of goods manufactured from such capital goods. ”*

- (3) \*\* Deleted*
- (4) \*\* Deleted*
- (5) \*\* Deleted*

*(6) The input tax credit under this rule shall be available on the basis of books of accounts and records of the dealer. Where, the amount of input tax credit is not determinable from the books of accounts of the dealer, the amount of input tax credit shall be allowed proportionate to the extent for the purposes specified in sub-section (1) of section 18 of the Act.*

*“(6A) Where a dealer is required to deposit tax on all kinds of stone in all their forms, whether used as building material or otherwise, including Kota stone, marble and granite, at the check posts, such dealer, may by affixing a seal to this effect, shall mention on his VAT invoice, the total input tax credit available to him from the commencement of the year upto issuance of such invoice, the input tax credit he claimed, the balance of input tax credit available to him, and the amount of tax payable and deposited on the basis of VAT invoice. The dealer shall also authenticate such information on the VAT invoice itself. On receipt of such authenticated VAT invoice, the officer incharge of the check post shall collect the tax payable as per such VAT invoice. The dealers availing this facility shall submit monthly statement of his purchases along with available input tax credit in Form VAT-07 and output tax in Form VAT-08 within seven days of the close of the month, to the assessing authority.”*

*“(7) Where the turnover of a dealer who has opted to pay tax under sub-section (2) of section 3, exceeds the limit of the said sub-section or he opts out of the said sub-section or his liability accrues under clause (a) or (b) of sub-section (1) or under sub-section*

***(5) of section 3, no input tax credit shall be allowed on the goods in stock on the date of occurrence of such event."***

***"(7A) Where a registered dealer having goods in stock which had not suffered tax at full rate, intends to exercise option to pay tax under sub-section (2) of section 3, he shall deposit tax on such stock at the rates applicable at the time of exercising the option, and proof of tax so deposited shall be submitted along with his application for exercising such option."***

(8) A registered dealer who opts to pay tax under sub-section (2) of section 3, the credit of input tax availed by him on the goods in stock shall be reversed.

(9) The dealer opting for payment of tax under sub-section (2) of section 3 or section 5, shall not be entitled to claim input tax credit in respect of the goods in stock on the date of exercise of such option.

(10) In case a dealer opts to pay tax in accordance with subsection (7) of section 4, the following procedure shall be adopted.

- (i) A registered dealer who opts to pay tax at the full rate on the maximum retail price of the notified goods under sub-section (7) of section 4, shall submit an application to this effect, on a plain paper to his assessing authority or officer authorized by the Commissioner, ***"within sixty days of commencement of this Act or within thirty days of start of his business, whichever is later."*** For subsequent years, such application shall be submitted within thirty days of the commencement of the financial year. The opting dealer shall charge tax on the maximum retail price if it is exclusive of tax and in case the maximum retail price is inclusive of tax, the dealer shall charge tax on the price as calculated hereunder.

$$\text{Price} = (\text{Maximum Retail Price} \times 100) / (100 + \text{Rate of tax})$$

The amount of tax so charged shall be the output tax of such dealer.

- (ii) Where a registered dealer purchases any goods from the dealer covered under sub-rule (1), sale of such goods made by him shall not be included for determining his turnover of sales as defined in clause (41) of section 2. Such dealer shall maintain a separate account of such goods, tax paid and reimbursement of tax so paid, and shall submit the details thereof, along with his returns to his assessing authority or authorized officer. He shall also indicate separately in his sale invoice, the amount of reimbursement of tax paid by him at the time of purchase.
- (iii) Where a registered dealer purchases any goods, as notified by the State government under sub-section (7) of section 4, from a registered dealer, other than the dealers specified in sub-rule (1), sale of such goods made by him shall not be included for determining his turnover of sales as referred to in clause (41) of section 2. Such dealer shall maintain a separate account of such goods, tax paid and reimbursement of tax so paid, and shall submit the details thereof, along with his returns to his assessing authority or authorized officer. He shall also indicate

separately in his sale invoice, the amount of reimbursement of tax paid by him at the time of purchase.

(11) The input tax credit under section 19 of the Act, for stock on the date of commencement of the Act shall be available only after the quarter ending on 30th June, 2006, and the eligible dealer shall be entitled to claim such credit in six equal monthly instalments starting from July 1, 2006, provided that such dealer has submitted the information required under sub-section (2) of section 93 of the Rajasthan Sales Tax Act, 1994, within the time specified in the notification. ***"However, in case a dealer has availed such input tax credit even before the above specified period, such input tax credit would be reversed unless the dealer deposits interest for the period of earlier availment of such input tax credit up to March 31, 2008."***

**19. Returns.** ***"(1) The return referred to in sub-section (1) of section 21 of the Act, shall be submitted by a dealer in Form VAT-10, VAT-10A and VAT-11, as the case may be.***

***(2) Every dealer shall submit return electronically through the official website, unless otherwise notified by the Commissioner. The return shall be digitally signed by the dealer or his business manager and in case it is not digitally signed, the dealer shall furnish, the acknowledgement generated through official website of the Department and shall be verified by himself or his business manager by affixing his signature on it, within fifteen days of the last date for filing of return (s), failure to do so shall be deemed to be a case of non filing of return (s).***

***(3) Where the amount of tax, interest or late fee, if any, is not paid electronically the dealer shall furnish the copy of challan in Form VAT-37, receipt in Form VAT-38 or certificate of tax deduction at source, as a proof of deposit, to the assessing authority or the officer authorize by the Commissioner, within fifteen days of the last date for filing of such return(s).***

***(4) The return in Form VAT-11 shall be submitted, within Ninety days of the end of the relevant year, by the following class of dealer :***

***(a) who has opted for payment of tax under sub-section (2) of Section 3 ; or***

***(b) who exclusively deals in goods :***

***(i) which are exempted under the Act; or***

***(ii) on which option to pay tax in lump sum has been exercised under Section 5; or***

***(iii) which are taxable at first point in the series of sales and the goods have suffered tax at the said first point; or***

***(iv) which are taxable at maximum retail price under sub-section (7) of Section 4 and such goods have suffered tax at maximum retail price under the said sub-section; or***

***(v) which are exempted under sub-section (3) of Section 8 on the condition of payment of exemption fee; or***

***(vi) as may be notified by the Commissioner***

*(5) Return in Form VAT-10 shall be submitted by all dealers other than those enumerated in sub-rule (4) above, within forty five days of the end of the quarter, and shall a company.-*

*(a) Statement of purchases in Form VAT-07A;*

*(b) Statement of sales in Form VAT-08A;*

**Explanation:** *Quarter means the period of three months ending on 30<sup>th</sup> June, 30<sup>th</sup> September, 31<sup>st</sup> December and 31<sup>st</sup> March and month shall mean calendar month*

*(6) Annual return in Form VAT-10A shall be submitted by all dealers covered under sub-rule (5) within nine months from the end of the relevant year.*

*(7) Where a dealer has more than one place of business, he shall include in the return, the turnover of the principle place of business as well as the turnover of all other places of business.*

*(8) Where a dealer discovers any omission or error in Form VAT-10 furnished by him, he may furnish revise return at any time prior to the date of filing annual return or audit report or on receipt of the notice under sub-section (1) of Section 24, whichever is earlier.*

*(9) Notwithstanding any thing contained in sub-rule (1) to(7) above, the return(s) for the period prior to 01.4.2011 may be submitted in such manner and in such form which was in force for that period.”*

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

*(i) rupees one hundred per day for a period of first fifteen days and rupees five hundred per day thereafter, subject to a maximum of rupees fifty thousand or thirty percent of the tax assessed whichever is lower, in case he required to pay tax for each month or part thereof under section 20 of the Act; and*

*(ii) rupees fifty per day subject to maximum of rupees five thousand, in all other cases.”*

**20. Requisition of return from an unregistered dealer.** (1) The assessing authority or the authorized officer, may by a notice in Form VAT-14, require any unregistered dealer to furnish within the time specified in the notice, a return or returns in Form VAT-10 in respect of the period specified in the notice; however, such notice shall not be with respect to any period prior to five years from the date of issue of such notice.

(2) On the service of the notice under sub-rule (1), the dealer concerned shall file the return or returns as directed in the notice. If dealer fails to comply, the assessing authority or the authorized officer shall proceed to assess the dealer to the best of his judgment.

**21. Declaration forms.** *[(1) A dealer, who claims partial or full exemption from payment of tax on sale of goods;*

*(i) to another dealer in the State, shall furnish such declaration Form/Certificate required to be furnished under the relevant notification/rule prior to the date of filing of annual return or audit report, as the case may be”*

*(ii) in the course of export of those goods out of the territory of India within the meaning of sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956), shall furnish a declaration in Form VAT-15 obtained from and duly filled and signed by the prior to the date of filing of annual return or audit report, as the case may be:*

*Provided that the Commissioner on being satisfied and after recording reasons for doing so, may by notification in the Official Gazette, extend the period of furnishing such declaration form/certificate for a period not exceeding one year:*

*"Provided further that for the assessments completed up to March 31, 2011, the dealers may furnish declaration forms/certificates up to June 30, 2010"\*]*

(2) Blank declaration Forms VAT-15 shall be obtained from the authorized officer on payment in Government Treasury, authorized bank or the office of the authorized officer, a sum of rupees fifty for each book containing twenty five declaration forms.

(3) For obtaining any declaration forms referred to in sub rule (1), the registered dealer shall apply in Form VAT-16 to the authorized officer stating his requirement of such forms and shall furnish such other particulars, statements, information and documents as the said authority may require for his satisfaction about the bona fide use of such forms issued to the applicant on previous occasions and the bona fide purpose of the applicant's present requirement of such forms.

(4) (a) If the applicant is found to have failed to comply with an order demanding initial or additional security under section 15, the authorized officer may reject the application.

(b) The authorized officer may, for reasons to be recorded in writing, reject the application of the applicant, on being satisfied that he has not made proper use of such forms previously issued to him or that he does not require the forms applied for.

(c) The authorized officer shall withhold the issue of declaration forms to the applicant if he has defaulted, -

(i) in making payment of any outstanding demand; or

(ii) in paying tax under the provisions of section 20; or

(iii) in furnishing any return or returns in accordance with the provisions of section 21 and rule 19 of these Rules;

till such time as the defaults referred to in sub-clauses (i), (ii) and (iii) are removed or made good; however, where the said authority in a particular case is satisfied that the interest of the State revenue so requires, it/he may, instead of withholding the declaration forms, issue such forms in such numbers and subject to such conditions and restrictions as may be considered reasonable.

(d) Where the authorized officer does not proceed under clauses (a), (b) and (c), it shall issue the requisite number of declaration forms to the applicant or such

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\* Substituted vide Notification No. F.12(84)FD/Tax/2009-25 dated 08.07.2009

lesser number of declaration forms which in his opinion, could satisfy the reasonable requirements of the applicant.

(5) All declaration forms shall be authenticated by the authorized officer with the seal of the office of issue, registration number and name of the dealer, date of issue and the period of its validity, while issuing the said forms to the dealer, and such forms shall remain valid for two years from the date of issue or for such further extended period of one year, as may be permitted by the authorized officer.

(6) No registered dealers to whom declaration forms are issued by the authorized officer shall either directly or otherwise, transfer the same to any other person.

(7) Every registered dealer shall keep the declaration forms received by him in safe custody and shall be personally responsible for the loss of Government revenue, if any, directly or indirectly from any theft, loss or destruction thereof. If any such form is stolen, lost or destroyed, the dealer shall immediately report the fact to his assessing authority or the authorized officer and shall issue public notice of theft, loss or destruction, and take such further action as directed by the assessing authority or the authorized officer.

(8) The dealer who reports theft, loss or destruction from his custody of any blank or duly completed form, shall be required to furnish security by way of an indemnity bond in Form VAT-65 against any possible misuse of the form; and when any form duly completed and signed is reported to have been stolen, lost or destroyed while in transit between the purchasing dealer and the selling dealer or between the selling dealer and the assessing authority, the purchasing dealer or the selling dealer, as the case may be, shall be required to furnish an indemnity bond as aforesaid.

(9) Where an indemnity bond under sub-rule (8) is to be furnished by the selling dealer, it shall be of such amount having regard to the circumstances of the case, as may be required by the assessing authority within such period as may be specified.

(10) Before furnishing of a declaration form to the selling dealer, the purchasing dealer or his business manager or any person specifically authorized by him in this behalf shall fill in all the required particulars in the form and shall also affix his signature in the space provided in the form for the purpose. Thereafter, the purchasing dealer shall retain the counterfoil of the form and the other two portions marked "original" and "duplicate" shall be handed over by him to the selling dealer.

(11) No purchasing dealer shall furnish and no selling dealer shall accept a declaration form, which is,

- (i) forged or fake, or not obtained under sub-rule (2); or
- (ii) time-barred for being used under sub-rule (5); or
- (iii) reported stolen, lost or destroyed under sub-rule (7); or
- (iv) declared obsolete and/or invalid by the Commissioner under sub-rule (14).

(12) Any unused declaration form or forms remaining in stock with a registered dealer on the permanent discontinuance or closure of his business shall be surrendered by him to



his assessing authority within a period of 30 days from the date of such discontinuance or closure.

(13) Where both the foils “original” and “duplicate” of a declaration form are lost, the selling dealer may obtain a duplicate declaration form from the purchasing dealer and the purchasing dealer shall record the following certificate thereon in red ink duly signed by him:

“I hereby declare that this is the duplicate of declaration form No..... signed on ..... and issued to M/s..... on (date) .....

(Signature of the issuing/purchasing dealer)”

(14) The Commissioner may, by notification in the Official Gazette, declare that forms of a particular series, design or colour shall be deemed obsolete and/or invalid for use with effect from such date as may be specified in the notification.

## CHAPTER VI ASSESSMENTS, DEMANDS AND INCIDENTAL MATTERS

**22. Determination of taxable turnover.** (1) For the purpose of determining the taxable turnover for levying tax under sub-section (1) of section 4 of the Act, the following amounts shall be deducted from turnover,

- (a) on which no tax is leviable under the Act;
- (b) which has been exempted from tax;
- (c) the sale price of the goods returned to the dealer by the purchaser within a period of six months from the date of VAT invoice thereof.

" (d) *The sale price of the goods consigned by the principal to the agent where such sale is covered by Form VAT-35, VAT-36 and VAT-36A.*"

(2) In case of a works contract, while determining the taxable turnover apart from the deductions provided under sub-rule (1), the amount of labour shall also be deducted from the total value of the contract.

**Explanation,** Where the amount of labour is not determinable from the accounts of a contractor, or is considered to be unreasonably high in view of the nature of the contract, the deduction towards labour charges 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 appended hereto:

**Table**

S.No.	Type of contract	Labour charges as a percentage of gross value of contract

<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 erection of iron trusses, purlins and the like.	15
3.	Fabrication and installation of cranes and hoists.	15
4.	** Deleted	w.e.f. 09.03.2011
5.	Fabrication and installation of rolling shutters and Collapsible gates.	15
6.	Civil works like construction of buildings, bridges, roads, dams, barrages, canals and diversions.	30
7.	Installation of doors, door frames, windows, frames and grills.	20
8.	Supply and fixing of tiles, slabs, stones and sheets.	25
9.	Supply and installation of air conditioners and air coolers.	15
10.	Supply and installation of air conditioning equipments including deep freezers, cold storage plants, humidification plants and dehumidors.	15
11.	Supply and fitting of electrical goods, supply and installation of electrical equipments including transformers.	15
12.	Supply and fixing of furniture and fixtures, partitions including contracts for interior decorators and false ceiling.	20
13.	** Deleted	w.e.f. 09.03.2011
14.	** Deleted	w.e.f. 09.03.2011
<b>1.</b>	<b>2.</b>	<b>3.</b>
15.	Sanitary fitting for plumbing and drainage or sewerage.	20
16.	Laying underground or surface pipelines, cables or conduits.	30
17.	** Deleted	w.e.f. 09.03.2011
18.	Supply and erection of weighing machines and weigh-bridges.	15
19.	Painting, polishing and white washing.	25
20.	All other contracts not specified from S.No.1 to 19 above.	25

*"(2A) In case of a works contract, where a works contractor exercises option of exemption fee under a notification issued under sub-section (3) of section 8, 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."***

(3) The computation of purchase price, if any, for levying tax under sub-section (2) of section 4 of the Act, shall be made in accordance with clause (28) of section 2, and the same shall be added in the taxable turnover of the dealer.

(4) The sale price of the goods sold by the commission agent on behalf of his principal registered under the Act, shall be added in the taxable turnover of the principal.

(5) The amount of cess levied by the State Government for specific purposes, shall be deducted for determination of taxable turnover.

***"(6) Where any trade discount or any incentive in terms of quantity of goods in relation to any sell of goods has been allowed by a dealer who has opted for payment of tax under sub-section(7) of section 4 of the Act, the maximum retail price of goods given under any trade discount or incentive in terms of quantity shall also be included in taxable turnover."***

**"22A. Option for annual assessment by the dealers.- (1) Where a dealer desires to opt for annual assessment under proviso to section 23 of the Act, he shall inform, his assessing authority or the officer authorized by the Commissioner in writing on a plain paper, his intention to do so, within thirty days of the commencement of the year for which such option is being exercised.**

***(2) Once the option under sub-rule (1) has been exercised, the opting dealer shall not be entitled to withdraw the same for that year."***

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

**24. Notice for payment of demand.** As soon as an assessment is completed or any other order is passed, creating any demand under the Act or the rules, the assessing authority or any other officer authorized by the Commissioner or any official authorized under sub-section (6) of section 28, shall serve a demand notice on the dealer or the person in Form VAT-17 along with a certified copy of such order, requiring him to pay the demand within thirty days of such service. However, where the assessing authority or any other officer authorized by the Commissioner or any official authorized under subsection (6) of section 28 is of the opinion that for the purpose of protecting the interest of State revenue it is necessary so to do, he may after recording reasons in writing, reduce the period of thirty days, as he may deem proper in the facts and circumstances of the case.

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

**26. Grant of installments.** (1) An application for grant of installments shall be submitted in Form VAT-19 before the concerned officer as mentioned in sub-rule (2) and (3).

(2) Where a dealer or person is not in a position to make payment of the demand outstanding against him under an order passed under the repealed Act or under this Act or under the Central Sales Tax Act, 1956, installments under sub-section (5) of section 38, may be granted to such dealer or person for a period not exceeding twelve months from the date of such order,

(a) by the Assistant Commercial Taxes Officer, in case the demand does not exceed rupees fifty thousand; and

(b) by the Assistant Commissioner or Commercial Taxes Officer, as the case may be, in case the demand does not exceed rupees two lacs.

(3) Where the amount of the demand exceeds the limits specified in clauses (a) and (b) of sub-rule (2) or the period of twelve months is found insufficient in view of the circumstances of the case, prior permission in writing shall be required,

(i) from the Assistant Commissioner or Commercial Taxes Officer having jurisdiction, if the amount of such demand exceeds rupees fifty thousand but does not exceed rupees two lacs;

(ii) from the Deputy Commissioner (Administration) having jurisdiction, if the amount of such demand exceeds rupees two lacs but does not exceed rupees ten lacs and/or the proposed period of instalments does not exceed twenty four months; and

(iii) from the Commissioner, if the amount of such demand exceeds rupees ten lacs and/or the proposed period of instalments does not exceed thirty six months.

(4) Where payment of any demand is postponed by installments, in sub-rules (2) and (3) beyond a period of one month, the dealer shall be required to furnish a surety bond, acceptable to the assessing authority or the officer authorized by the Commissioner, in Form VAT-64 executed with two sureties, for the purpose of ensuring such payment.

**27. Refund.** (1)

*"(a) Subject to the provisions of sub-section (2) of section 17, section 53 and section 54, the assessing authority or the authorised officer, after having verified the fact of deposit of such amount, is satisfied that the payment made by a dealer or a person is in excess of any tax, penalty, interest or other sum due, as a result of an assessment made or in pursuance of an order passed by any competent officer, authority or court, such assessing authority or authorised officer, either suo motu or on an application made in this behalf in Form VAT-20 or VAT-21 or VAT-22 as the case may be, shall pass an order for refund within fifteen days of such assessment or receipt of such order or receipt of completed application. Refund order shall be passed in favour of a dealer or a person who has account in a bank having core banking system (CBS) in Form VAT-23A, and in case of others in Form VAT-23."*

*"(aa) Where order for refund has been issued in Form VAT-23A, the assessing authority or the authorised officer shall submit the same electronically to the Deputy Commissioner (Administration) within two days of passing of such order. The Deputy Commissioner (Administration) shall forward the same within two days of its receipt to an officer authorised by the Commissioner as the Central Refund Officer. The Central Refund Officer shall forward the details regarding refunds in Form VAT-23B digitally signed by him, within seven days 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 said Form and send a copy thereof to the Treasury Officer concerned.*

*(aaa) Where order for refund has been issued in Form VAT-23, the assessing authority or the authorised officer shall forward an advice to the Treasury Officer or Sub-Treasury Officer or the Manager of the Bank authorised to receive money on behalf of the State Government, in Form VAT-24."*

*["(aaaa)" Where the refund of tax, demand or other sum has been made electronically, the authorized bank shall forward a statement of such refunds, on the same day, in part-B of Form VAT-45A to the concerned treasury of the State and a copy of such statement shall be forwarded to the Accountant General Rajasthan.]*

(b) Where a dealer desires the adjustment of the refund to be made under sub-clause (a), against any amount payable by him, the assessing authority or the authorized officer, as the case may be, shall issue a refund adjustment order in Form VAT-25 authorizing him to deduct the amount refundable from the amount payable by him.

(2) Notwithstanding anything contained in sub-rule (1), where a demand is outstanding against a dealer or a person who is entitled to a refund, the assessing authority or the authorized officer shall *suo motu* issue a refund adjustment order in Form VAT-25 for adjusting the refund against such outstanding demand.

(3) No claim of refund shall be rejected without giving the dealer or the person claiming refund, an opportunity of being heard and without recording reasons in writing.

**"27A. Provisional refund of tax in certain cases.- \*\*deleted w.e.f. 09.03.2011**

**28. Refund in case of export.** (1) A dealer, whose sales are in the course of export out of the territory of India within the meaning of sub-section (1) of section 5 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956), shall submit an application in Form VAT-21 *"after submission of return"* in Form VAT-10, to the assessing authority or the authorized officer for claim of refund of input tax paid by him, and shall furnish

- (a) certified copy of air consignment note/bill of lading/railway receipt or goods vehicle or postal receipt or any other documents in proof of export of goods across the customs frontier of India;
- (b) duplicate copy of the sale invoice;
- (c) certified copy of VAT invoice on basis of which refund of input tax is being claimed;
- (d) an undertaking to the effect that in case of re-import of such goods, he will communicate within a period of one month from the date of re-import into India of such goods, to the assessing authority or any other officer authorized by the Commissioner in this behalf and shall repay, forthwith, the amount of refund granted to him on this account along with interest at such rate as may be notified under section 55 of the Act; and
- (e) a certificate of an Accountant regarding the purchase and sale of goods and the correctness of claim of refund in Form VAT-26.

**Explanation.** The word “Accountant” shall have the same meaning as mentioned in section 73.

(2) A dealer, whose sales are in the course of export out of the territory of India within the meaning of sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956), shall submit an application in Form VAT-21 “*after submission of return*” in Form VAT-10 to the assessing authority or authorized officer for claim of refund of input tax paid by him, and shall furnish,

- (a) attested copy of declaration Form VAT-15 or Form ‘H’ as the case may be;
- (b) certified copy of air consignment note/bill of lading/railway receipt or goods vehicle or postal receipt or any other documents in proof of export of goods across the customs frontier of India;
- (c) duplicate copy of the sale invoice;
- (d) certified copy of purchase invoice on basis of which refund of input tax is being claimed;
- (e) an undertaking of the exporter to the effect that in case of re-import of such goods, he will communicate within a period of one month from the date of reimport into India of such goods, to the selling dealer, to his assessing authority and the assessing authority or the authorized officer of the selling dealer; and an undertaking of the dealer claiming refund that on communication of re-import of such goods from the exporter, he shall repay, forthwith, the amount of refund granted to him on this account along with interest at such rate as may be notified by the State Government under section 55 of the Act; and
- (f) certificate regarding the purchase and sale of goods and the correctness of claim of refund in Form VAT-26 of an Accountant.

**Explanation.** The word “Accountant” shall have the same meaning as mentioned in section 73.

(3) On submission of the documents as mentioned in sub-rule (1) or (2), the assessing authority or authorized officer, having been satisfied as to the correctness of documents furnished, shall issue the *"refund in Form VAT-23, VAT-23A or VAT-25"* as the case may be, within thirty days of the submission of the application completed in all respect.

**29. Refund to a person not registered under the Act.** (1) Where any amount of tax or any amount in lieu of tax has been collected or deducted from a person not registered under the Act, and the same is not found payable by him, such person shall submit an application in Form VAT-22, to claim refund of said amount, to the Assistant Commissioner or Commercial Taxes Officer in whose jurisdiction such person ordinarily resides, and in case of person not residing in the State, such application shall be submitted to the officer authorized by the Commissioner in this behalf, and shall also furnish

- (i) proof of payment of tax;
- (ii) copy of the contract, in case of contractor; and
- (iii) any document in support that he is not liable to pay tax.

(2) On submission of the documents as mentioned in sub-rule (1), the officer mentioned in sub-rule (1), on being satisfied as to the correctness of such documents, *"shall issue the refund in Form VAT-23 or VAT-23A"*, within sixty days of the submission of the application completed in all respect.

## CHAPTER VII APPEAL AND REVISION

**30. Appeal to the Appellate Authority.** (1) The memorandum of appeal under section 82 shall be submitted in duplicate in Form VAT-27 completed in all respect.

(2) Application for condonation of delay, if any, shall be submitted in Form VAT-28.

(3) The memorandum of appeal shall be presented by the appellant or his authorized representative to the appellate authority or to such members of his staff as the appellate authority may appoint in this behalf, or may be sent by registered post.

(4) Defect(s), if any, in the memorandum of appeal or otherwise, shall be intimated to the appellant and the same shall be removed within sixty days of submission of Form VAT-27. The appellate authority, after recording reasons in writing, may extend the time for removal of such defects.

(5) The appellate authority shall, after entertaining the appeal in accordance with the provisions of sub-section (3) of section 82, send a copy of the memorandum of appeal to the assessing authority or the officer concerned, asking him to send the comments along with the relevant record.

(6) The appellate authority shall give notice of the date fixed for hearing to the appellant and to the assessing authority or the officer concerned.

(7) Where the appellate authority remands a case, it shall specify a date in the order for appearance of the appellant before such authority or officer.

**31. Appeal to the Tax Board.** (1) An appeal to be submitted before the Tax Board under sub-section (2) and (3) of section 83 shall be in Form VAT-29 in triplicate and a memorandum of cross objections under sub-section (5) of the said section shall be in Form VAT-30 in triplicate, and the procedure prescribed in rule 30 shall mutatis mutandis apply to the application for such appeal or a memorandum of cross-objections.

(2) An appeal to the Tax Board shall be heard and disposed off by the Chairperson or any member of the Tax Board sitting in single Bench or by a Bench consisting of two or more members. However, an appeal under section 83 in respect of the following matters shall be heard and disposed of by a Bench of the Tax Board consisting of two or more members,

(i) An order referred to in clause (a) of sub-section (1) of section 83;

(ii) Issues involving classification of goods for the purpose of rate of tax or exemption from tax; and

(iii) Where the disputed amount of demand exceeds rupees five lacs.

**Explanation.** In the case of an appeal against an order of remand made by the appellate authority, the amount which was in dispute before such appellate authority, shall be deemed to be the disputed amount for the purpose of clause (iii) of sub-rule (2).

(3) Notwithstanding anything contained in sub-rule (2), where the Member(s) of the Tax Board sitting in a Bench cannot hear an appeal, listed to be heard by such Bench, on account of any judicial propriety, the Chairperson shall transfer such appeal to another Bench.

(4) Notwithstanding anything contained in sub-rule (2), the Chairperson, on the request of any party to the case in writing or on a reference being made by a member sitting in Single Bench, or *suo motu* having satisfied that the case involves an important question of law and deserves to be heard by a Bench consisting of two or more members, shall have the power to order that the case shall be heard and disposed off by Bench so constituted.

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

**33. Dismissal in default.** (1) Where an appellant or his authorized representative does not appear on the date fixed for hearing of an appeal filed under rule 30 or 31, the appellate authority or the Tax Board, as the case may be, may dismiss the appeal in default.

(2) Where the appellant makes an application in Form VAT-32 within thirty days of the date of communication of such order, and satisfies the authority who dismissed the appeal, that he was prevented by sufficient cause from appearing before him on the date that had been fixed for hearing, such appeal may be restored with such conditions as may be deemed fit.



**34. Officer not to hear appeal against order passed by him in another capacity.** (1) No officer acting as appellate authority or Member of the Tax Board shall hear any appeal against any order passed by him in another capacity.

(2) When any such appeal as referred to in sub-rule (1) comes before any appellate authority or the Member of the Tax Board, such appellate authority or Member shall forthwith refer the matter to the Commissioner or the Chairperson of the Tax Board, as the case may be, and the Commissioner or the Chairperson of the Tax Board shall thereupon transfer the same for disposal to any other appellate authority or Member.

**35. Giving effect to an appellate or a revisional order.** If an order, passed in appeal or revision under section 82, 83, 84 or 85 has the effect of varying the order of an assessing authority or any other authorized officer, the assessing authority or such other authorized officer shall take action suo motu to give effect to such order and shall refund the excess or realize the deficit, as the case may be.

## CHAPTER VIII ACCOUNTS AND RECORDS

**36. Accounts to be maintained by a dealer.** (1) Subject to the provisions of section 71, every dealer registered under the Act shall maintain his accounts according to the system of accounting prevailing in the trade and industry.

(2) Every dealer shall maintain a true and correct account of his purchases against VAT Invoices in Form VAT-07 and of his sales in Form VAT-08. The manufacturer shall also maintain a separate account of his purchases of capital goods against VAT Invoices, in part II of Form VAT-07.

(3) Where such dealer is a manufacturer, he shall maintain the stock of raw material(s) used in Form VAT-33, and that of manufactured goods in Form VAT-34.

(4) Every dealer shall also maintain separate accounts of transactions in the course of inter-State trade or commerce.

(5) Every dealer registered under the Act shall maintain separate accounts for exempted goods and so also for the goods taxable at different rates.

(6) The audit report required to be furnished by the dealer under sub-section (1) of section 73 shall be furnished within "*ten months*" from the end of the relevant financial year, in the form as may be specified by the Commissioner. "*However, the audit report may be furnished up to –*

- (i) *31.03.2008 for the year 2006-07;*
- (ii) *31.03.2009 for the year 2007-08;*
- (iii) *31.03.2010 for the year 2008-09;*
- (iv) *16.05.2011 for the year 2009-10."*

**37. Accounts and documents relating to principal and agent.** (1) Where a principal dispatches taxable goods within the State to his commission agent for sale, he shall issue a dispatch note in Form VAT-35, in respect of such goods, duly filled in and signed by him, to his commission agent from a bound book bearing printed serial numbers and shall keep a copy thereof for the record.

*"(2) Where the principal dispatches goods for sale to his commission agents under sub-rule (1) and produces certificate of the sale proceed in VAT-36 received from his commission agent, such principal shall discharge his tax liability as per Form VAT-36 and VAT-36A.*

*(3) Where the agent claims that he is not liable to pay tax under the Act in respect of goods dispatched to him by his principal for sale, the burden of proving that tax in respect of such goods has been paid by the principal shall be on agent and for this purpose he shall produce before the assessing authority a dispatch note issued by the principal in Form VAT-35 along with certificate of sale proceed in Form VAT-36 issued by him and proof of deposit of tax in respect of such sale in Form VAT-36A issued by the principal.*

*(4) Where the assessing authority is satisfied, after having conducted such enquiry as he may deem necessary, that the particulars and contents of the certificate in Forms VAT-35, 36 and 36A are correct, he shall accept the claim of the commission agent."*

(5) Every commission agent shall maintain in identifiable manner true accounts of goods he receives and sells on behalf of his principal and on his own account.

*"(6) The blank declaration forms VAT-36 and VAT-36A shall be obtained from the assessing authority or the authorized officer on payment in Government treasury/ authorized bank or office of assessing authority or the authorized officer, a sum of Rs. 50/- for each book containing 25 (twenty five) declaration forms."*

**38. Issuance of an Invoice.** (1) A registered dealer, other than registered dealer who opts for payment of tax under sub-section (2) of section 3 or under section 5, making a taxable sale shall issue a VAT invoice marked as original to the purchaser for each such sales made by him and shall retain a copy thereof.

(2) The VAT invoice issued under sub-rule (1) shall contain the following particulars on the original as well as on all the copies thereof.

- (a) the word "VAT INVOICE" and in case the option under sub-section (7) of section 4 has been exercised the expression "INVOICE FOR TAX ON MRP" in bold letters at the top or at any prominent place;
- (b) the name, address and registration number of the selling dealer;
- (c) the name and address of the purchaser and where the purchaser is registered under the Act the registration number of the purchasing dealer;
- (d) continuous serial number running throughout the year and the date on which the VAT invoice is issued;
- (e) full description of the goods;

- (f) the quantity or number, as the case may be, of the goods;
  - (g) the value of the goods sold;
  - (h) the rate and amount of tax charged thereon indicated separately; and
  - (i) signature of the selling dealer, or his declared business manager or person authorized by the selling dealer.
- (3) No input tax credit shall be allowed unless the dealer makes full compliance of sub-rule (1) and (2).
- (4)(a) In case a VAT invoice issued by the registered selling dealer, is lost or destroyed, a duplicate of such VAT invoice shall be issued by the selling dealer, to the purchasing dealer with the following declaration recorded in the red ink and signed by the selling dealer or his declared business manager as the case may be:-
- DECLARATION**
- "I, hereby declare that this is the duplicate VAT invoice of VAT invoice No. .... issued on dated ..... and issued to M/s ..... having registration No. ....  
Signature Status ....."
- (b) The purchasing dealer who has obtained the duplicate copy of the VAT invoice shall inform his assessing authority or the authorized officer within the tax period in which the duplicate invoice was received.
- (5) A registered dealer, who has opted for payment of tax under sub-section (2) of section 3 or under section 5, sells taxable goods of value exceeding rupees five hundred in any one transaction, shall issue an invoice marked as original to the purchaser for each such sale made by him and shall retain a duplicate copy thereof.
- (6) Notwithstanding any thing contained in sub-rule (5), where a purchaser demands an invoice irrespective of the purchase value, the registered dealer shall issue invoice.
- (7) The invoice issued under sub-rule (5) shall contain the following particulars on the original as well as on all the copies thereof.
- (a) the word "invoice" in bold letters at the top at any prominent place;
  - (b) the name, address and registration certificate number of the selling dealer;
  - (c) continuous serial number running throughout the year and the date on which the invoice is issued;
  - (d) full description of the goods with its value; and
  - (e) signature of the selling dealer, or his servant, manager or agent duly authorized by him.
- (8) Notwithstanding any thing contained in sub-rule (1) above, where a dealer registered under the Act is also registered under the Central Excise Act, 1944 (Act No. 1 of 1944) and issues an invoice for removal of goods in the course of inter-State trade or commerce, containing the particulars as prescribed in sub-rule (2), it would be treated as VAT invoice and the provisions of sub-rule (3) and (4) shall mutates mutandis apply.
- (9) The State Government may, by notification in official Gazette provide for use of IT enabled systems for preservation of the details of the VAT invoice.

*"(10) Where a registered dealer sells goods to department of the State Government or to a public sector undertaking, corporation or company owned or controlled by the State Government or a co-operative society having contribution of State Government in its share capital or a municipality or a Panchayati Raj Institution at district and block level or any other local authority or statutory body constituted by or under a law of the State Legislature, he shall also mention on his VAT invoice the balance of input tax credit available along with the amount of net tax payable and to be deposited by affixing a seal to this effect on such VAT invoice and shall authenticate the same."*

## **CHAPTER IX MODE OF PAYMENT OF TAX AND DEMAND**

**39. General mode of payment of tax, demand or other sum.** (1) Unless expressly provided otherwise in the Act or in these rules, payment of tax, demand or other sum shall be made into the Government treasury or the bank authorized to receive money on behalf of the State Government, by means of a challan in Form VAT-37, "VAT-37B" or through a demand draft drawn on any branch of a bank situated in Rajasthan, in favour of the assessing authority concerned or any authorized officer.

(2) On deposit of the tax, demand or other sum under sub-rule (1), the bank shall return Part IV and Part V of the challan after affixing its seal thereon to the person depositing the amount and Part III of the challan shall be sent by such bank to the treasury or authorized officer. Part I and Part II of the challan shall be sent by such bank to the treasury, and such treasury shall retain Part I of the challan and shall forward the Part II to the Accountant General, Rajasthan. The person who made the payment will retain Part V of the challan with himself and shall enclose the Part IV thereof with the application, return, and memorandum of appeal or other document to be submitted to the authority concerned.

(3) The date of payment for the purpose of these rules shall be the date on which cash is deposited, *"or a demand draft/banker's cheque/cheque is encashed"* and deposited in the account of the State Government.

(4) Notwithstanding anything contained in sub-rule (1), where any amount of tax, demand or other sum is payable under the Act or the rules or under any notification, to the assessing authority or the incharge.

of a check post or a Flying Squad or to any other officer authorised under sub-section (4) of section 76, such amount may be accepted by such authority or the in-charge or officer or person or a Junior Commercial Taxes Officer and a receipt in Form VAT-38 shall be issued to the depositor.

(5) Notwithstanding anything contained in sub-rule (1) to (4), a registered dealer shall deposit the amount of tax to a contractor, in respect of goods specified under clause (8) of section 2 and livestock at a particular check-post or for a specified area, where the

Commissioner has permitted such contractor to collect tax under section 77 of the Act, and such registered dealer shall obtain a receipt in Form VAT-39 from such contractor.

*“(6) Notwithstanding anything contained in this rule, any dealer or class of dealers as may be specified by the Commissioner shall make payment of tax, demand or other sum electronically, in the manner as provided in rule 39A of the said rules.”*

**"39A. Electronic payment of tax, demand or other sum.-** *“(1) Where the payment of tax, demand or other sum has been made electronically the authorised bank shall generate e-challan in Form VAT-37A through a computer network. "The authorised bank shall also forward a statement of such e-challan, on the same day, in part-A of forms VAT-45A to the concerned treasury of the State and a copy of such statement shall be forwarded to the Accountant General Rajasthan." The date of payment for the purposes of these rules shall be the date of deposit generated on the e-challan in Form VAT-37A.”*

**40. Information of a works contract and payment of tax relating thereto.** (1) Where any contractor enters into a contract with any awarder involving transfer of property in the goods (whether as goods or in some other form), in the course of execution of a works contract and the gross value of such contract exceeds rupees five lac, the awarder shall furnish within one month from the date of the contract, the particulars of the contract in Form VAT-40 to the Assistant Commissioner or the Commercial Taxes Officer of the area where the office of such awarder is situated, or to any authorized officer as the case may be, and shall also send a copy of Form VAT-40 to the assessing authority of the contractor.

(2) Where in case of a works contract, the awarder or any person authorized by him, 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, and is responsible for payment of any sum to a contractor for carrying out any works, such awarder or the authorized person 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.

(3)(a) Blank Forms VAT-41 shall be obtained by the awarder from the Assistant Commissioner or the Commercial Taxes Officer of the area where the office of such awarder is situated, or from any other officer authorized by the Commissioner, as the case may be, on payment of rupees fifty for each book containing twenty five forms.

**Explanation.** The Assistant Commissioner, the Commercial Taxes Officer or any other Officer authorized by the Commissioner as the case may be, who issues the Form VAT-41 shall be known as the issuing authorities.

- (b) For obtaining blank Form VAT-41 the awarder shall apply to the issuing authority stating his requirement of such Form and shall furnish such other particulars, information, statements and documents as may be required by the issuing authority for his satisfaction about the bona fide use of such Forms issued to the applicant on previous occasions and the bona fide purpose of applicants present requirement of such Forms.
- (4) A deduction made under sub-rule (2) shall be adjusted against the tax liability created at the time of the assessment of the contractor.
- (5) (a) The amount in lieu of tax deducted in sub-rule (2) shall be deposited by the awarder through a challan in Form VAT-37 in the Government account within fifteen days of the close of the month of such deduction. A monthly statement in Form VAT-42, mentioning the details of tax deducted and deposits of each contractor along with the duplicate copy of "**Form VAT-41**" shall be furnished to the issuing authority accompanied with Part IV of the challan within one month from the date of such deposits.
- (b) Where an awarder fails to furnish the monthly statement as mentioned in clause (a) above, the issuing authority after affording a reasonable opportunity of being heard, may impose penalty under section 64 of the Act.
- (c) The issuing authority after receiving the duplicate copy of Form VAT-41 shall verify the correctness of the deposits, and shall send the same immediately to the assessing authority of the contractor.
- (6) Where the amount is not deducted as prescribed in sub-rule (2), the awarder or the person authorized by him 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.
- (7) 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.

**"40A. Information of purchases in certain cases.-** *(1) Where a State Government department or a public sector undertaking, corporation or company owned or controlled by the State Government or a co-operative society having contribution of State Government in its share capital or a municipality or a Panchayati Raj Institution at district and block level or any other local authority or statutory body constituted by or under a law of the State Legislature, hereinafter in this rule referred to as the purchaser, has purchased any goods from a registered dealer of the State, it shall deduct an amount equal to:*

- (i) net tax payable to be deposited as mentioned on the VAT invoice under sub- rule (10) of rule 38; or/and*

*(ii) tax on the invoice, in case goods are sold against the invoice and shall issue a certificate of deduction of tax to the selling registered dealer in Form VAT-41A.*

*(2) Blank Forms VAT-41A shall be obtained by the purchaser from the Assistant Commissioner or the Commercial Taxes Officer of the area where the office of such purchaser is situated, or from any other officer authorized by the Commissioner, as the case may be, hereinafter in this rule referred to as the issuing authority, on payment of rupees fifty for each book containing twenty five forms.*

*(3) For obtaining blank Form VAT-41A the purchaser, shall apply to the issuing authority stating his requirement of such Form and shall furnish such other particulars, information, statements and documents as may be required by the issuing authority for his satisfaction about the bona fide use of such Forms issued to the applicant on previous occasions and has bona fide requirements of such Forms.*

*(4) Any deduction made under sub-rule (1) shall be adjusted against the tax liability created at the time of the assessment of the selling registered dealer.*

*(5) The amount in lieu of tax deducted in sub-rule (1) shall be deposited by the purchaser, through a challan in Form VAT-37 in the Government account within fifteen days of the close of the month of such deduction. A statement in Form VAT-40A, mentioning the details of tax deducted and deposited for each purchase along with the duplicate copy of Form VAT- 41A shall be submitted to the issuing authority accompanied with Part IV of the challan within one month from the date of such deposits.*

*(6) Where the purchaser, fails to submit the statement as mentioned in sub rule (5), the issuing authority after affording a reasonable opportunity of being heard, may impose penalty under section 64 of the Act.*

*(7) The issuing authority after receiving the duplicate copy of Form VAT- 41A, shall verify the correctness of the deposits, and shall send the same immediately to the assessing authority of the selling registered dealer.*

*(8) Where the amount is not deducted as prescribed in sub-rule (1), the purchaser, or the person authorized by purchaser shall be liable to penalty as provided for in the Act. In such cases the selling dealer 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."*

**41. Payment of tax by a casual trader.** A casual trader shall deposit tax in cash with the in-charge of the check post or the assessing authority, or any official authorized by the assessing authority, under sub-section (6) of section 28, who shall issue a receipt in Form VAT-38 to such casual trader.

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

(1) Any person, other than a casual trader or a registered dealer, who carries on business temporarily for a period not exceeding one hundred twenty days in a year, shall before commencing his business make an application in Form VAT-43, to the Assistant Commissioner or the Commercial Taxes Officer, as the case may be, having jurisdiction with reference to the place of business of such person or to any other officer authorized by the Commissioner in this behalf, mentioning the detail of goods to be sold.

(2) On receipt of the application the officer mentioned in sub-rule (1), shall determine the amount of tax to be levied on goods mentioned in the application, and shall take a security in cash or in form of demand draft of an amount equivalent to the amount of tax determined. After furnishing of such security the person shall be entitled to commence his business.

(3) Such person shall inform about his daily sale proceeds to the officer mentioned in sub rule (1). At the closure of his business, the said officer shall determine his final tax liability and adjust the security amount against the final tax liability of such person. Where the amount of security is more than the final tax liability of such person the said officer shall refund the excess amount. Where the amount of security is less than the final tax liability of such person the said officer shall recover the balance amount.

(4) In the absence of application, the officer, mentioned in sub-rule (1) shall *suo motu* determine the liability of tax payable by such person, having regard to the specific facts and circumstances of the case.

(5) The tax determined under sub-rule (3) or (4) shall be deemed to be a demand under the Act.

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

**"44. Procedure for collection of tax on contract basis.-** *Whenever, the Commissioner permits to collect tax on specified goods on contract basis at a particular check-post or for a specified area under section 77, the following procedure shall be adopted:-*

*(a) The Commissioner, to the best of his judgment, shall determine,-*

*(i) the amount of minimum annual tax revenue for a particular check-post or for a specified area. However, in the event of any special circumstances the Commissioner, after recording reasons for doing so, may revise such minimum annual tax revenue; and*

*(ii) the collection charges as fixed percentage of the offered annual tax revenue and the same shall be computed in a manner published in the notice inviting tender for collection of tax on contract basis.*



- The determination of minimum annual tax revenue and fixed percentage of collection charges by the Commissioner under this clause shall be final.*
- (b) After determination of the minimum annual tax revenue and fixed percentage of collection charges under clause (a), the Commissioner may direct an officer not below the rank of Commercial Taxes Officer to invite sealed tender for annual tax revenue over and above the minimum annual tax revenue, in respect of the tax to be collected for a particular check-post or for a specified area.*
  - (c) On receipt of the directions under clause (b), the officer shall invite sealed tenders for collection of annual tax revenue over and above the minimum annual tax revenue for the check-post or the specified area. The procedure for inviting tender including contents of tender documents, amount of earnest money, security deposit and the like, shall be such as may be specified by the Commissioner from time to time.*
  - (d) The Officer directed under clause (b) shall recommend to the Commissioner for permission to collect tax, the name of the tenderer who has offered for the collection of highest annual tax revenue in respect of the specified goods at a particular check-post or for a specified area.*
  - (e) On receipt of the recommendation under clause (d), the Commissioner, may permit such tenderer to collect tax in respect of the specified goods at a particular check-post or for a specified area.*
  - (f) The tenderer permitted by the Commissioner under clause (e) shall be required to enter into a contract with the officer as directed under clause (b) by the Commissioner before starting collection of tax. In case he fails to do so, the Commissioner may permit such other tenderer who has offered for next highest annual tax revenue, for collection of tax and thereafter, such tenderer would be required to enter into contract.*
  - (g) The contractor shall collect the tax in accordance with the contract, at the rate notified under the Act, and the tax so collected shall be deposited in accordance with clause (i).*
  - (h) The contractor shall collect tax or any amount in lieu of tax, if any and shall issue receipt in Form VAT-39, obtained from the office of the Assistant Commissioner or the Commercial Taxes Officer of the area or the officer directed under clause (b) by the Commissioner. Where the tax is collected from a registered dealer, the contractor shall mention name and Registration Number (TIN) of such dealer on the receipt in Form VAT-39. The receipt in Form VAT-39 shall be issued in triplicate with the use of double faced carbon in a manner that the duplicate and triplicate copies shall be the carbon copies of the original and the contractor shall also ensure that the back leaf of the original and duplicate copies shall have the mirror impression of the original. The original copy of the receipt shall be issued to the person from whom such money is collected. Duplicate copy of the receipt shall be sent by the contractor*

*to the Assistant Commissioner or the Commercial Taxes Officer of the area or the officer directed under clause (b) by the Commissioner and the triplicate copy shall be retained by the contractor.*

- (i) The contractor shall deposit the entire collected tax or the 1/52<sup>nd</sup> part of the annual tax revenue offered by the contractor and approved by the Commissioner, whichever is higher, on every Monday in the State treasury or the banks authorized for the purpose through a challan in Form VAT-37 and in the event Monday being holiday, such amount shall be deposited on the immediately following working day. Where the contractor fails to deposit such amount in the above manner, the officer directed under clause (b) by the commissioner, shall proceed to recover such amount as if such amount was a demand of tax under the Act. On completion of the contract period, if it is found that the amount deposited by the contractor is more than annual tax revenue offered by the contractor and approved by the Commissioner as well as the actual tax collected by him, such excess deposit amount shall be refunded to the contractor.*
- (j) The contractor shall maintain a complete and true account of the tax collected and deposited by him and shall furnish the complete details of the tax collected and deposited in Form VAT-44 to the Assistant Commissioner or the Commercial Taxes Officer of the area or the officer directed under clause (b) by the Commissioner to execute contract, and shall submit the used completed books within ten days of the end of the relevant month. On completion or cancellation of the contract, the contractor shall return the used as well as unused receipt books issued to him immediately or within such time not exceeding seven days, as may be allowed by the Assistant Commissioner or Commercial Taxes Officer of the area or the officer directed under clause (b) by the Commissioner. If the contractor fails to comply with such directions, the Assistant Commissioner or Commercial Taxes Officer of the area or the officer directed under clause (b) by the Commissioner, shall determine the tax of such receipts to the best of his judgement and shall be recoverable as demand under the Act.*
- (k) The collection charges to the contractor as per the contract shall be paid within thirty days of the submission of the monthly statement in accordance with clause (j), at the percentage fixed under sub-clause (ii) of clause (a) of the tax deposited by him, subject to the final adjustment at the end of the contract period.*
- (l) The contractor shall be bound by the provisions of the Act, rules, terms and conditions of the contract and the instructions issued by the Commissioner from time to time. In case of any violation thereof, the contract shall be liable to be cancelled by the Commissioner after affording opportunity of being heard to the contractor in this behalf.*

*(m) In case of any dispute regarding the contract, the contractor may submit such dispute to the Commissioner, whose decision in the matter shall be final.*

*(n) Where the contractor has been permitted to collect tax on specified goods from registered dealers at a particular check-post or in a specified area, the tax deposited directly in the State treasury by the registered dealers of the specified area, shall be adjusted after due verification of such deposits, against the annual tax revenue of the contractor. However, on such deposits no collection charges shall be given to the contractor."*

**45. Verification and adjustment of deposits claimed.** Where a dealer or a person furnishes a receipt in Form VAT-38 or Form VAT-39 or Part IV of the challan in Form VAT-37, in order to claim an adjustment of the amount covered by such receipt or challan, and if such adjustment is not made for want of proper verification of such deposits, the assessing authority himself shall get the verification done and shall not enforce the demand to the extent of the amount under adjustment, till such adjustment is allowed or the claim for such adjustment is rejected by an order in writing, as the case may be.

**“45A. Verification and adjustment of input tax credit. -** *Where a dealer or a person claims credit of input tax paid by him, and if such credit is not allowed for want of proper verification of deposits, the assessing authority himself shall get the verification done and shall not enforce the demand to the extent of the amount under adjustment, till such adjustment is allowed or the claim for such input tax credit is rejected by an order in writing, as the case may be.”*

**46. Verification of periodical collection.** (1) In the last week of every month, the Assistant Commissioner or the Commercial Taxes Officer or any other officer who handles the collection of tax, shall prepare a statement in Form VAT-45 and shall forward it to the Treasury Officer for verification.

(2) Where any discrepancy in Form VAT-45 is discovered by the Treasury Officer at the time of verification, he shall inform the officer concerned, who shall send the necessary records to the Treasury Officer for reconciliation of accounts.

## **CHAPTER X PROCEDURE FOR CERTAIN ACTIONS**

**47. Audit of the dealer.** (1) The audit of a dealer shall generally be conducted by the auditor at the place of the business of the dealer with prior intimation to such dealer. However, the Commissioner, in appropriate cases, may direct such audit to be conducted in the office of the auditor.

(2) The audit shall be conducted as far as possible on a day-today basis.

(3) After the completion of the audit, the auditor shall prepare an audit report mentioning therein the discrepancies found, if any, at the time of audit.

(4) The audit report shall be signed by the dealer or his business manager or his authorized signatory and in case of their refusal the auditor shall make a remark to this effect.

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

**49. Form of summons or notice.** For affording an opportunity of being heard under rule 48 or for initiating any action under any provisions of the Act or the Rules, or for the production of a document or for furnishing any information or for the appearance of any person, a summons or notice shall be issued in Form VAT-14.

**50. Mode of service.** (1) The service of any summons, notice or order under the Act or the Rules may be effected in any one of the following ways, namely,

- (a) by giving or tendering the copy thereof to the person addressed or his declared business manager or his authorized representative or to any person, other than an independent service provider, who submits or files documents on behalf of such person or dealer; or
- (b) if the persons mentioned in clause (a) can not be easily found, by giving or tendering a copy thereof to an adult member of his family; or
- (c) if the address of such person is known to the authority concerned, by sending a copy thereof by registered post or through an electronic device, or
- (d) if none of the modes aforesaid is practicable, by affixation of a copy thereof in some conspicuous place at his last known place of business or residence, or by publishing in a State level newspaper.

(2) Notwithstanding anything contained in sub-rule (1), in respect of a dealer or a person, the service of any summons, notice or order under the Act or the Rules may be effected by sending the contents of such summons, notice or order as the case may be, to the dealer or to his declared business manager or to his authorized representative, through an e-mail address provided by the dealer or the person, and such service shall be deemed to be a valid service on such dealer or person.

**51. Procedure for search and seizure under section 75.** (1) The officer who carries out a search under section 75, shall adopt the following procedure,-

- (a) The officer should record reasons as to why under the facts and circumstances of the case, search is necessary.
- (b) Before making a search, such officer shall call upon two witnesses to attend and witness the search and may issue an order in writing to them to do so.
- (c) The dealer or his business manager or any other person performing any activity relating to the business at the business place, building or other premises searched,

shall be deemed to be the person in-charge of such premises and shall also be permitted to witness the search.

- (d) If any building or place is an apartment in the actual occupancy of a woman, who according to custom does not appear in public, the officer shall afford her every reasonable facility to withdraw.
  - (e) Search of person may be made, but in case of a woman it shall be carried out by a woman.
  - (f) In case of seizure of goods, articles and documents under this sub-rule, the procedure of sub-rule (2) shall be followed.
- (2) The accounts, registers, documents, goods and articles may be examined without calling witnesses by the officer empowered under section 75, but in the case of seizure thereof, the following procedure shall be adopted,-
- (a) seizure shall be made in the presence of two witnesses.
  - (b) seizure memo shall be prepared by such officer in Form VAT-46 and reasons for seizure shall be recorded therein.
  - (c) seizure memo shall also contain the list of the accounts, registers, goods, articles and the documents seized.
  - (d) seizure memo shall be signed by the officer who effects seizure, by the dealer or his business manager or person in-charge of the business and by the witnesses.
  - (e) The officer making seizure shall tender one copy of the seizure memo to the dealer or his business manager or the person in-charge of the business premises, as a token of receipt, and one copy thereof shall be forwarded by him to the Commissioner within twenty four hours after such seizure is made.
- (3) The books of accounts or other documents maintained in the form of electronic record as defined in clause (t) of sub-section (1) of section 2 of the Indian Information Technology Act, 2000, may also be seized. In such cases the dealer or his business manager or person incharge of the business or person incharge of these electronic records shall be bound to disclose the password and such other information as may be asked for by the authorized officer(s).

## CHAPTER XI PROCEDURE FOR CHECKING OF GOODS IN TRANSIT

**52. Officers empowered under section 76.** The Commissioner with the prior approval of the State Government may authorise any of the persons posted at the check-post established under the Act or constituted under any other law, for the time being in force, to perform such duties or to exercise such powers as may be specified in the notification.

**[53. Declaration required to be carried with the goods in movement for import within the State.- (1) A registered dealer,**

- (i) *who imports from any place outside the State, any taxable goods, as may be notified by the State Government, for sale; or*

- (ii) who receives any taxable goods as may be notified by the State Government, consigned to him from outside the State or by way of branch transfer/depot transfer/stock transfer; or*
- (iii) who intends to bring, import or otherwise receives any taxable goods as may be notified by the State Government, from outside the State for use, consumption, or disposal otherwise than by way of sale;*

*shall furnish or cause to be furnished a declaration in Form VAT-47, completely filled in all respect in ink and ensure that the value, date and month of use of such Form shall be punched at the specified place provided for in the Form. The counterfoil of the declaration Form shall be retained by such dealer and its portions marked as 'Original' and 'Duplicate' shall be carried with the goods in movement. However, where goods covered under single invoice are being carried in more than one vehicle, separate Form VAT-47 shall be accompanied with each of such vehicles along with photo copy of the original invoice and challan of the goods carried in the vehicle":'*

*"Provided that subject to such conditions as may be specified by the Commissioner, a registered dealer may also furnish a declaration in Form VAT-47A, electronically through the official web-site of the Commercial Taxes Department of the State. The declaration Form generated as 'Original' and 'Duplicate' shall be carried with the goods in movement. Where goods covered under single invoice are being carried in more than one vehicle, separate declaration Form shall be accompanied with each of such vehicles along with challan and photo copy of the original invoice of the goods carried in the vehicle.*

*Provided further that a dealer may furnish the details of serial number of Form VAT-47, vehicle number, Invoice/Bill/Dispatch memo number with date and value of goods regarding the goods in movement either through Short Messaging Service (S.M.S.) or through Interactive Voice Response System (I.V.R.S.), to the department on the telephone numbers allotted for this purpose through a pre intimated cellular phone before the goods enter into the territory of the State. On intimation of the aforesaid information the dealer shall receive an Identification number through S.M.S. on same cellular phone. He shall also furnish or cause to be furnished the declaration Form VAT-47 completed in all respect to his assessing authority by the next working day. The owner or a person duly authorised by such owner or the driver or the person in-charge of a vehicle or carrier or of goods in movement shall intimate the said Identification number to the assessing authority or the person authorised by the Commissioner at the time of checking of goods in movement, which shall be deemed to be prescribed form with goods in movement."*

*(2) The owner or a person duly authorised by such owner or the driver or the person Incharge of a vehicle or carrier of goods, shall carry with him the documents specified in clause (b) of sub-section (2) of section 76 including declaration form prescribed in sub-rule (1), in respect of the goods in movement and shall produce the same suo motu before the assessing authority or the officer authorised under sub-section (4) of section*

*76 at the time of inspection who shall retain the original portion of the declaration form and return the duplicate portion after signature and marking seal in token of having verified it, to the person producing it and such officer shall send the retained original portion of the declaration form to the assessing authority or the authorized officer.*

*(3) If the declaration Form referred to in sub-rule (1) in respect of the goods in movement has already been submitted to the assessing authority or the officer authorized under sub-section (4) of section 76, the owner or a person duly authorised by such owner or the driver or the person Incharge of the vehicle or carrier of the goods shall, on inspection by an officer authorized under sub-section (4) of section 76, at any subsequent place, produce the countersigned and sealed copy of the aforesaid declaration along with other documents specified in clause (b) of sub-section (2) of section 76.*

*Explanation: For the purpose of this rule, 'taxable goods' means all goods, except the goods which are exempted from tax in accordance with the provisions of the Act.*

- (4) (a) If the goods are brought into the State from any place outside the State through Railways or Airways or by any other mode, all documents specified in clause (b) of sub-section (2) of section 76 including the declaration form prescribed under sub-rule (1) shall accompany the goods in movement.*
- (b) While booking goods for any destination in Rajasthan from a place outside the State, Railways or Airways authorities shall ensure that the goods in movement shall be accompanied by documents including declaration Form prescribed under the Act and the Rules.*
- (c) The assessing authority or the officer authorized under sub-section (4) of section 76 shall have the powers to inspect and check the goods in movement and the documents thereof, being transported through Railways or Airways.*
- (d) The assessing authority or the officer authorized under sub-section (4) of section 76 may seize the goods suspected of tax evasion by providing copy of the seizure memo to the concerned Railways or Airways officials and may also remove the goods so seized from the Railway or Airport premises or from such other places where such goods are kept.*
- (e) The assessing authority or the officer authorized under sub-section (4) of section 76, shall have power to collect from Railways or the Airways details of consignments/consignor/consignee from their records. Railway/Airways officials shall keep record of consignee and the person taking delivery of the goods including the proof of identification and complete address thereof, at the time of taking delivery in the Delivery Book. While exercising powers under this clause the provisions contained in sub-rule (2) of rule 53 shall be applicable mutatis mutandis.*
- (f) Railways/Airways shall be treated as a transporting agency for the purposes of provisions of inspection of goods while in movement contained in the Act, and*

*shall be subjected to all the provisions contained in the Act and the Rules including penal action against the defaulting Railway/Airways officials.*

*(5) The registered dealer shall submit a statement of import of goods in Form VAT-48 along with the duplicate portions of Form VAT-47 and in case the original portion of the Form VAT-47 has not been retained by any officer mentioned in sub-rule (2), it shall also be furnished along with the duplicate portion of Form VAT-47 to the assessing authority or to the authorized officer along with the return.*

*(6) Where a registered dealer fails to furnish statement as mentioned in sub-rule (5) the assessing authority or the authorized officer, after affording a reasonable opportunity of being heard, may impose penalty under section 64.*

*"(7)(a) Blank declaration Forms VAT-47 shall be obtained from the assessing authority or officer/person authorised by the Commissioner on payment in Government Treasury, authorised bank or the office of the assessing authority/authorised officer, a sum of rupees fifty for each book containing twenty five declaration forms.*

*(b) For obtaining declaration forms referred to in clause (a), the registered dealer shall apply in Form VAT-16A to the assessing authority or officer/person authorised by the Commissioner stating his requirement of such forms. Where the Form VAT-16A is complete in all respect with requisite enclosures, the assessing authority or the authorised officer/person shall issue sufficient number of forms subject to maximum limit fixed by the assessing authority from time to time.*

*(c) All declaration forms issued under clause (b) shall be authenticated by the assessing authority or the authorised officer/person with his seal and date of issue. The name of the dealer and registration number (TIN) shall be stamped at the appropriate place while issuing the said forms to the dealer. Such forms shall remain valid for two years from the date of issue.*

*(d) Every registered dealer shall keep the declaration forms received by him in safe custody and shall be personally responsible for the loss of Government revenue, if any, directly or indirectly from any theft, loss or destruction thereof. If any such form is stolen, lost or destroyed, the dealer shall immediately report the fact to his assessing authority and shall issue public notice of theft, loss or destruction, and take such further action as directed by the assessing authority.*

*(e) The dealer who reports theft, loss or destruction of any blank or duly completed form shall be required to furnish security by way of an indemnity bond in Form VAT-65 against any possible misuse of the form, as prescribed in sub-rule (8) of rule 21, of such amount and within such period as may be required by the assessing authority.*

*(f) Any unused declaration form or forms remaining in stock with a registered dealer on the permanent discontinuance or closure of his business shall be*



*surrendered by him to his assessing authority within a period of 30 days from the date of such discontinuance or closure.*

- (g) *The Commissioner may, by notification in the Official Gazette, declare that forms of a particular series, design or colour shall be deemed obsolete and/or invalid for use with effect from such date as may be specified in the notification." ]*

[54. Declaration required to be carried with the goods in movement for export out of Rajasthan or in the course of inter-State trade or commerce. – "(1) A registered dealer who dispatches any taxable goods to a place outside the State,-

- (i) *for sale outside the State or by way of branch transfers/depot transfers/stock transfers, except the goods as may be notified by the State Government; or*

- (ii) *in the course of inter-State trade or commerce, as may be notified by the State Government; or*

- (iii) *in the course of export as defined in sub-section (3) of section 5 of the Central Sales Tax Act, 1956, as may be notified by the State Government; shall furnish or cause to be furnished declaration Form VAT-49 completely filled in all respect in ink and ensure that the value, date and month of use of such Form shall be punched at the specified place provided for in the Form. Such dealer shall retain the counterfoil of the Form VAT-49 with him and the portions marked 'Original' and 'Duplicate' shall be carried with the goods in movement. However, where goods covered under single invoice are being carried in more than one vehicle, separate Form VAT-49 shall be accompanied with each of such vehicles along with photo copy of the original invoice and challan of the goods carried in the vehicle".\**

*"Provided that subject to such conditions as may be specified by the Commissioner, a registered dealer may also furnish a declaration in Form VAT-49A, electronically through the official web-site of the Commercial Taxes Department of the State. The declaration Form generated as 'Original' and 'Duplicate' shall be carried with the goods in movement. Where goods covered under single invoice are being carried in more than one vehicle, separate declaration Form shall be accompanied with each of such vehicles along with challan and photo copy of the original invoice of the goods carried in the vehicle.*

*Provided further that a dealer may furnish the details of serial number of Form VAT-49, vehicle number, Invoice/Bill/Dispatch memo number with date and value of goods regarding the goods in movement either through Short Messaging Service (S.M.S.) or through Interactive Voice Response System (I.V.R.S.), to the department on the telephone numbers allotted for this purpose through a pre intimated cellular phone before the goods enter into the territory of the State. On intimation of the aforesaid information the dealer shall receive an Identification number through S.M.S. on same*

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\* Substituted vide Notification no. F.12(84)FD/Tax/2009-25 dated 08.07.2009.

*cellular phone. He shall also furnish or cause to be furnished the declaration Form VAT-49 completed in all respect to his assessing authority by the next working day. The owner or a person duly authorised by such owner or the driver or the person in-charge of a vehicle or carrier or of goods in movement shall intimate the said Identification number to the assessing authority or the person authorised by the Commissioner at the time of checking of goods in movement, which shall be deemed to be prescribed form with goods in movement."*

(2) The owner or a person duly authorised by such owner or the driver or the person Incharge of a vehicle or carrier or of goods, shall carry with him the documents specified in clause (b) of sub-section (2) of section 76 including declaration form prescribed in sub-rule (1), in respect of the goods in movement and shall produce the same *suo motu* before the assessing authority or the officer authorised under sub-section (4) of section 76 at the time of inspection who shall retain the original portion of the declaration form and return the duplicate portion after signature and marking seal in token of having verified it, to the person producing it and such officer shall send the retained original portion of the declaration form to the assessing authority or the authorized officer.

(3) If the declaration Form referred to in sub-rule (1) in respect of the goods in movement has already been submitted to the assessing authority or the officer authorized under sub-section (4) of section 76, the owner or a person duly authorised by such owner or the driver or the person Incharge of the vehicle or carrier or of the goods shall, on inspection by the officer authorized under sub-section (4) of section 76, at any subsequent place, produce the countersigned and sealed copy of the aforesaid declaration Form along with other documents specified in clause (b) of sub-section (2) of section 76.

**Explanation:** For the purpose of this rule, 'taxable goods' means all goods, except the goods which are exempted from tax in accordance with the provisions of the Act.

- (4) (a) If the goods are dispatched to any place outside the State through Railways or Airways or by any other mode, all documents specified in clause (b) of sub-section (2) of section 76 including the declaration form prescribed under sub-rule (1) shall accompany the goods in movement.
- (b) While booking goods from any place in the State to a place outside the State, Railways or Airways authorities shall ensure that all the documents including declaration Form prescribed under the Act and the Rules, shall accompany with the goods in movement.
- (c) The assessing authority or the officer authorized under sub-section (4) of section 76 shall have the powers to inspect and check the goods in movement and the documents thereof, being transported through Railways or Airways.
- (d) The assessing authority or the officer authorized under sub-section (4) of section 76 may seize the goods suspected of tax evasion by providing copy of the seizure memo to the concerned Railways or Airways officials and may also remove the goods so seized from the Railway or Airport premises or from such other places where such goods are kept.

- (e) The assessing authority or the officer authorized under sub-section (4) of section 76, shall have power to collect from Railways or the Airways details of consignments/ consignor/consignee from their records; and Railway/Airways officials shall keep record of consignor and the person booking the goods including the proof of identification and complete address, at the time of booking. While exercising powers under this clause the provisions contained in sub-rule (2) of rule 54 shall be applicable *mutatis mutandis*.
- (f) Railways/Airways shall be treated as a transporting agency for the purposes of provisions of inspection of goods while in movement contained in the Act, and shall be subjected to all the provisions contained in the Act and the Rules including penal action against the defaulting Railway/Airways officials.
- (5) The dealer shall submit a statement of the used Form VAT-49 in Form VAT-50 alongwith the duplicate portion of Form VAT-49 to the assessing authority or to the authorized officer along with the return. However, in case such duplicate portion of Form VAT-49 is not received back by the dealer, an account of use of such forms duly supported by an affidavit of the consignor shall be submitted to his assessing authority or to the authorized officer.
- (6) Where a dealer fails to furnish the statement as mentioned in sub-rule (5) above, the assessing authority or the authorized officer after affording a reasonable opportunity of being heard, may impose penalty under section 64.
- “(7) The provisions of sub-rule (7) rule 53 shall, in so far as may be, mutatis mutandis, apply to the declaration Form VAT-49.”]***

**55. Transit of goods by road through State and issue of Transit Pass.** (1) For issuance of transit pass, the owner, the driver or the person incharge of vehicle or carrier or goods, shall submit dully filled Part-A of Form VAT-51 in three copies to the in-charge of the first entry check-post in the State and if there is no such check-post, to the nearest check post from the entry point, (hereinafter referred to as entry check-post).

(2) On submission of Form referred to in sub-rule (1), the incharge of the first entry check post shall on being satisfied with the particulars mentioned in Part-A and after making such enquiry as he deems necessary, shall complete Part-B of all the three copies of the Form VAT-51 and after affixing the Bar Code in specified place of Part-B, authenticate by affixing the seal of the check post in the First and Second copy, and shall retain the First copy of Form VAT-51 and deliver Second and Third copy of Form VAT-51 to the applicant.

(3) The owner, the driver or the person incharge of such vehicle or carrier or goods shall stop his vehicle at the exit check post specified in Part-B of Form VAT-51 and submit the Second and Third Copy of Form VAT-51 to the in-charge of exist check post and shall allow the in-charge of such exit check post to inspect the documents and verify the goods in order to ensure that the goods being taken out of the State are the same for which transit pass in Form VAT-51 had been issued. On being satisfied, the in-charge of the exit check post shall fill in the Part-C of the Form VAT-51 and after affixing seal of the

check-post, shall retain Second Copy of the Form and the Third Copy shall be delivered to the owner or the driver or the person incharge of such vehicle or carrier or goods, and allow the vehicle to move out of the State of Rajasthan.

(4) The in-charge of the entry or exit check post shall have power to detain, unload and search the vehicle, the driver or the person incharge of the goods of vehicle, for verification of the goods. Where it is found that the goods are not in accordance with the documents submitted, the in-charge shall proceed in respect of such goods in accordance with the provisions of the Act.

(5) After the entry of vehicle or carrier carrying goods at an Entry Check post, if a vehicle is detained or changed on account of breakdown or otherwise, the owner, the driver or the person incharge of such vehicle or carrier or goods shall inform within twenty four hours to the in-charge of the entry check post or to the Assistant Commissioner or the Commercial Taxes Officer of the area, nearest to the point of such breakdown. Such officer or the in-charge of the check post on being satisfied shall extend the transit period by putting a note to this effect on Second and Third Copy of Form VAT-51.

**"56. Delivery of documents and seizure of goods.-** (1) *The owner or a person duly authorised by such owner or the driver or the person Incharge of a vehicle or carrier or of the goods shall deliver the documents and declaration form(s) as specified in clause (b) of sub-section (2) of section 76, suo motu to the assessing authority or the officer authorized under sub-section (4) of section 76, at the time of inspection.*

(2) *Where any direction is issued under clause (a) of sub-section (5) of section 76, the assessing authority or the officer authorized under sub-section (4) of section 76, shall complete the verification or enquiry within seven days from the date of issue of the direction and will take appropriate action, if any, as warranted by the circumstances of the case.*

(3) *Where the owner or a person duly authorized by such owner or the driver or the person in charge of the vehicle or carrier or of goods, as the case may be, does not produce or possess any document and declaration Form as specified in clause (b) of sub-section (2) of section 76 in respect of the goods in movement or the documents and the declaration Forms produced appears to be false or forged, the assessing authority or the officer authorized under sub-section (4) of section 76, may seize the goods and shall issue a receipt of the goods so seized in Form VAT-52.*

(4) *Where the goods are seized, the assessing authority or the officer authorized under sub-section (4) of section 76, shall serve a notice on the owner or a person duly authorized by such owner or the driver or the person in charge of the vehicle or carrier or of the goods, as the case may be, requiring him to show cause, within seven days from the date of service of the notice, as to why the documents and declaration, as referred to in sub-rule (1) were not produced or why the correct particulars were not furnished, at the time of inspection. If the said the assessing authority or the officer authorized under sub-section (4) of section 76 is satisfied with the reply, or the penalty imposed under sub-section (6) of section 76 has been paid, or a security as demanded*

*in lieu of such amount of penalty has been furnished, he shall release the goods and deliver the same to the owner of the goods or to anybody else duly authorized by such owner, after obtaining an acknowledgement to that effect.*

*(5) Where the goods are in transit through railways or airways or by any other mode, the provisions of this rule shall be applicable mutatis mutandis.*

*(6) Where the goods seized are subject to speedy and natural decay, and in the case of other goods where no compliance of the requirement of sub-rule (4) is made within one month from the date of service of the notice, the assessing authority or the officer authorized under sub-section (4) of section 76, with the written approval of the Deputy Commissioner (Administration) having jurisdiction, may sell such goods in open auction.*

*(7) The sale proceeds received under sub-rule (6) shall be deposited in the Government account.*

*(8) Any person entitled to such sale proceeds shall, on an application to the Deputy Commissioner (Administration) referred to in sub-rule (6), be paid the sale proceeds, referred to in sub-rule (7), after deducting there from the amount of tax and/or penalty due in respect of the goods seized and auctioned, the amount of interest, if any, the expenses of the sale and other incidental charges."*

**"57. Detention of a vehicle or a carrier and imposition of penalty.-** *(1) Where the assessing authority or the officer authorized under sub-section (4) of section 76, detains a vehicle or a carrier under sub-section (9) of section 76, such officer shall inform this fact forthwith to the Deputy Commissioner (Administration) having jurisdiction.*

*(2) The assessing authority or the officer authorized under sub-section (4) of section 76 shall, immediately after conducting the enquiry under clause (a) of sub-section (5) of section 76 shall issue a show cause notice of a period not less than seven days, to the owner or a person duly authorized by such owner or the driver or the person in-charge of the vehicle or the carrier, as the case may be, where such vehicle or carrier is detained under sub-section (9) of section 76. The assessing authority or the officer authorized under sub-section (4) of section 76, is not satisfied with the reply of, the owner or a person duly authorized by such owner or the driver or the person in-charge of the vehicle or the carrier as the case may be, he shall impose the penalty as provided in sub-section (9) of section 76, and shall release the vehicle or the carrier to the owner or a person duly authorized by such owner or the driver or the person in-charge of the vehicle or the carrier on payment of the penalty imposed or on furnishing of the security as directed by him.*

*(3) Where, in response to a notice issued under sub-rule (2), the officer referred to in sub-rule (1) is satisfied that no offence has been committed under sub-section (9) of section 76, he shall release the vehicle or the carrier to the owner or a person duly authorized by such owner or the driver or the person in-charge of the vehicle or the carrier, at once."*

## **CHAPTER XII POWERS OF OFFICERS**

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

**59. Power to issue instructions.** The guide-lines formulated and instructions issued by the Commissioner under subsection (1) of section 91 shall be in writing and shall be binding.

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

## **CHAPTER XIII PERSONS ENTITLED TO APPEAR BEFORE THE TAX AUTHORITIES**

**61. Persons entitled to appear before the Tax Authorities.** No person shall appear before any Tax Authority in any proceedings under the Act or the Rules as a representative of other person, unless he is,-

- (a) a Tax Practitioner enrolled under the Rules; or
- (b) a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949(Central Act 38 of 1949); or
- (c) a legal practitioner, who is entitled to practice in any civil court in the State; or
- (d) a person holding a general or special power of attorney executed by the dealer and not receiving any specific remuneration for such appearance; or
- (e) a friend or a relative of the dealer authorized by him and making such appearance without charging any remuneration thereof; or
- (f) an officer not below the rank of Assistant Commercial Taxes Officer specially or generally authorized by the Commissioner or a Deputy Commissioner.

**Explanation.** Tax Authority shall include an in-charge check-post, an officer not below the rank of Assistant Commercial Taxes Officer exercising powers under the Act, Appellate Authority and the Board.

- 62. Qualifications of Tax Practitioners.** A Tax Practitioner must,
- (a) hold a degree in Commerce, Law, Economics, Economic Administration and Financial Management conferred by any University incorporated by law for the time being in force in India; or

- (b) be an Income Tax Practitioner entitled to practice as such; or
- (c) be a Tax Practitioner under the Rajasthan Sales Tax Rules, 1955 or 1995 or under these Rules; or
- (d) be a retired officer of Rajasthan Commercial Taxes Department, who is not employed elsewhere and had served at least for five years. However, he shall not appear before any tax authority in any proceeding in such cases, which he had dealt with during the tenure of his service at any level.

**63. Enrolment of Tax Practitioners.** (1) Every person who desires to be enrolled as a Tax Practitioner shall apply to the Commissioner in Form VAT-53 and shall enclose attested copies of the University certificates along with two certificates of character from Gazetted Officers and every such application shall be accompanied with court fee stamps of rupees five hundred.

(2) Where the Commissioner, after making such enquiry as he may consider necessary, is satisfied that the applicant possesses the requisite qualifications and is otherwise suitable for being enrolled as a Tax Practitioner, he shall enroll his name as such in a register to be maintained for the purpose in Form VAT-54 and every such enrolment shall be for a period of five years including the year during which such enrolment is made, and shall be renewable in every fifth year on a payment of a fee as laid down in sub-rule (1).

(3) Every person whose name has been enrolled under sub-rule (2), shall be furnished with enrolment certificate issued by the Commissioner in Form VAT-55 authorising him to practice before tax authority, Assessing Authority, Appellate Authority and the Tax Board for a period as laid down in sub-rule (2), and if the holder of such certificate desires to continue to practice as such, he shall make an application accompanied by a fee of rupees two hundred fifty to the Commissioner before the expiry of the validity of the enrolment certificate praying for renewal thereof. The Commissioner may, subject to his satisfaction as to the good professional conduct of the applicant as a Tax Practitioner, renew such enrolment certificate for a further period of five years and endorse the fact of such renewal on the enrolment certificate.

(4) An application for renewal after expiry of the validity of the enrolment certificate, issued under the Rajasthan Sales Tax Rules, 1955 or 1995 or under these Rules, shall not be considered by the Commissioner unless the delay in submission of such application is condoned by the Commissioner on a separate application from the holder of such certificate accompanied by a late fee of rupees two hundred fifty, however, the condonation of delay shall not exceed ninety days.

(5) Where an enrolment certificate issued under these Rules is misplaced, lost or destroyed, duplicate thereof may be issued by the Commissioner on an application in writing accompanied with a fee of rupees two hundred fifty.

**64. Action against persons entitled to appear before the Tax Authority.** (1) If any person, who is a Chartered Accountant or a Legal Practitioner, is found guilty of misconduct in his professional capacity by the authority competent to institute disciplinary proceedings against him, an order passed by that authority shall have effect

in relation to his right to appear before any Tax Authority as it has in relation to his right to practice as a Chartered Accountant or a Legal Practitioner, as the case may be.

(2) Where a Tax Practitioner is found guilty of misconduct by the Commissioner in connection with any proceedings, he shall stand disqualified to represent a dealer or person under rule 63 but no such order or direction shall be made unless an enquiry is conducted under rule 65.

(3) In pursuance of an order passed under sub-rule (2), the name of the holder of the enrolment certificate shall be removed by the Commissioner from the register in Form VAT-54 maintained by him under rule 63 and this fact shall be communicated by him to the Tax Practitioner concerned and also to all the Tax Authorities.

**65. Procedure of enquiry against the Tax Practitioner.** (1) Where the Commissioner on the basis of information in his possession is of the opinion that an enrolled Tax Practitioner is *prima facie* guilty of misconduct in connection with any proceedings, he shall frame definite charges against the Tax Practitioner and shall communicate them in writing to him, together with a statement of the allegations in support of the charges. The enrolled Tax Practitioner shall be required to submit within such time, as may be specified by the Commissioner, a written statement of his defense and also state whether he desires to be heard in person.

(2) The Commissioner shall, unless he proposes to conduct the enquiry himself, appoint an Enquiry Officer not below the rank of a Deputy Commissioner, to conduct the enquiry and shall inform the enrolled Tax Practitioner of the appointment of such an Enquiry Officer.

(3) On receipt of the written statement of defence, or if no such statement is received within the time specified, the Enquiry Officer shall enquire into such of the charges as are not admitted.

(4) The Enquiry Officer shall in the course of the enquiry consider such documentary evidence and take such oral evidence as may be relevant or material in regard to the charges. The enrolled Tax Practitioner shall be entitled to cross-examine witnesses examined in support of the charges and to give evidence in person. If the Enquiry Officer declines to examine any witness on the ground that his evidence is not relevant or material, he shall record his reasons in writing.

(5) On the conclusion of the enquiry, the Enquiry Officer shall prepare a report of the enquiry, recording his findings on each of the charges together with the reasons there for.

(6) The Commissioner shall consider the report of the Enquiry Officer and record his findings on each charge and where he does not agree with the findings of the Enquiry Officer, shall record the reasons for his disagreement.

(7) Where the Commissioner is satisfied on the basis of his findings on the Enquiry Officer's report that the enrolled Tax Practitioner is guilty of misconduct in connection with any proceeding, he shall pass an order directing that the authorized Tax Practitioner shall be disqualified to represent a person under rule 63 for such period as he may determine and his name shall be removed from the register for that period.



(8) The Commissioner shall, while communicating his order under sub-rule (7), furnish to the enrolled Tax Practitioner, a copy of the report of the Enquiry Officer and a statement of his findings together with the reasons for disagreement, if any, with the findings of the Enquiry Officer.

(9) The procedure prescribed in the aforesaid sub-rules shall *mutatis mutandis* apply when the Commissioner himself conducts the enquiry without appointing an Enquiry Officer.

(10) Where a change of an Enquiry Officer becomes necessary in the midst of an enquiry, the Commissioner may appoint any other Enquiry Officer and the proceedings shall be continued by the succeeding Enquiry Officer.

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

#### **CHAPTER XIV SETTLEMENT OF CASES**

**67. Terms and conditions of Chairperson and members of the Tax Settlement Board.**- (1) The Chairperson and members of the Tax Settlement Board shall be appointed by the State Government for a period of three years, which may further be extended for a period of one year at a time, but shall not be extended after completion of tenure of five years in the Board or attaining the age of 67 years, whichever is earlier:

Provided that the tenure of member, who is serving Government Servant, shall be regulated in accordance with the rules applicable to him.

(2) The other terms and conditions of appointment, salary or allowances payable to Chairperson and members shall be such as may be specified by the State Government, from time to time:

Provided that salary, allowances and other terms and conditions of appointment of the member, who is serving Government Servant, shall be regulated in accordance with the rules applicable to him.

(3) The Chairperson and the members, other than the serving Government Servant appointed as a member, of Tax Settlement Board shall not be eligible for further employment under State Government or under any local authority / corporation owned or controlled by the State Government.

(4) The Chairperson or any member, other than serving Government servant, if desires to quit the Tax Settlement Board before completion of his tenure, he shall give one month's prior notice to the State Government."

**"67 A. Committee for appointment and extension of the term of Chairperson/members.-** A committee comprising of Chief Secretary, Additional Chief Secretary / Principal Secretary, Finance Department, Principal Secretary, Law Department shall forward its recommendation for appointment and extension of term of the Chairperson/members of Tax Settlement Board to the State Government.

**67B. Officer, other staff and headquarter of the Tax Settlement Board.-** (1) The State Government shall make available to the Tax Settlement Board,-  
(i) An officer of the rank of the Deputy Legal Remembrancer or Joint Legal Remembrancer, who shall be Registrar of the Tax Settlement Board.  
(ii) Such other officers and employees as may be necessary for discharge of the functions of the Tax Settlement Board.

(2) The Headquarter of the Tax Settlement Board shall be at Jaipur. Subject to the direction of the State Government, the Tax Settlement Board may hold its sittings at such place or places as may be considered fit by the Chairperson."

**68. Application for Settlement.-** (1) Every application submitted to the Tax Settlement Board shall be accompanied with the proof of deposit of fee of Rupees ten thousand.

(2) Application for settlement shall be submitted, in Form VAT- 56 in duplicate and separate applications shall be submitted by the applicant for separate orders: Provided that such fee and application shall not be required in the matters referred by any court/authority to the Tax Settlement Board."

**69. Powers and Authority of the Tax Settlement Board.-** (1) The Tax Settlement Board shall have powers to resolve the disputes relating to outstanding demand of tax or arrears of tax, interest or penalty payable under the Rajasthan Sales Tax Act, 1954, Rajasthan Sales Tax Act, 1994, Central Sales Tax Act, 1956 or Rajasthan Value Added Tax Act, 2003, if:-

(i) the dispute is not pending for decision before any competent/appellate authority or any court and any party to the dispute submit an application along with fee; or

(ii) the dispute is pending for decision before any competent/appellate authority or any court and the parties to the dispute agree or one of the party thereof make an application to the court or the authority before whom the case is pending, for referring the case to the Tax Settlement Board for settlement and if such court/authority, as the case may be, is prima facie satisfied that there are possibilities of such settlement or the court/authority, as the case may be, is satisfied that the matter is appropriate for settlement by the Tax Settlement Board, the such court/authority may refer the case to the Tax Settlement Board; and

(iii) the outstanding demand of tax or arrears of tax, interest or penalty shall not be less than rupees one lac and not more than rupees 50 Crore.

(2) After presenting an application or case is referred to the Tax Settlement Board, no party to the dispute shall invoke jurisdiction of any other court/authority for the same dispute and where the disputes are pending before any court/authority, the parties shall be under obligation to inform the court/authority about initiation of the proceedings before the Tax Settlement Board and they should not pursue the case pending before the court/authority till the matter is pending before the Tax Settlement Board.

**Explanation:**

(a) Tax means tax payable by any dealer or person under the Rajasthan Sales Tax Act, 1954, Rajasthan Sales Tax Act, 1994, Central Sales Tax Act, 1956 or Rajasthan Value Added Tax Act, 2003 but does not include the tax collected or charged;

(b) Penalty means penalty imposed on a dealer or person under the Acts referred to in Explanation (a) above; and

(c) Interest means interest payable by a dealer or person under the Acts referred to in Explanation (a) above.

(3) The Tax Settlement Board shall not interpret the Laws and applicability of tax, penalty or interest in settlement proceedings.

(4) The Tax Settlement Board shall have the powers to stay the recovery of the demand for a period not exceeding sixty days, which may, after recording reasons, further be extended for a period of thirty days. "

**69 A. Settlement of dispute and issue of Certificate of Settlement.**-(1) On receipt of a reference from any court/authority or an application, the Tax Settlement Board

shall forward the same to the other party concerned and call upon to furnish the relevant records along with comments.

(2) The Tax Settlement Board shall, for the purposes of holding any settlement, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 (Act No. 5 of 1908) in respect of the following matters, namely:-

- (a) the summoning and enforcing the attendance of any witness and examining him on oath;
- (b) the discovery and production of any document;
- (c) the reception of evidence on affidavits;
- (d) the requisitioning of any public record or document or copy of such record or document from any court or office; and
- (e) such other matters as may be prescribed.

(3) The Tax Settlement Board shall adopt summary procedure for the disposal of settlement proceedings and dispose off the proceedings within ninety days.

(4) Subject to the provisions of these rules, the Tax Settlement Board shall have power to regulate their own procedure for the purpose of discharging their functions and the Tax Settlement Board may,-

(a) direct to file before it a written statement, stating therein the facts and nature of dispute, points or issues in such dispute and grounds relied in support of or in opposition to, such points or issues, as the case may be, and such party may supplement such statement with any document and other evidence which such party deems appropriate in proof of such facts and grounds and shall send a copy of such statement together with a copy of such document and other evidence, if any, to other party to the application;

(b) require any party to the dispute to file additional statement before it at any stage of the settlement proceedings; and

(c) communicate any document or statement received by it from any party to the dispute to the other party, to enable such other party to present reply thereto.

(5) When statement, additional statement and reply, if any, have been filed to the satisfaction of the Tax Settlement Board, it shall conduct settlement proceedings between the parties to the dispute in such manner as it thinks appropriate taking into account the circumstances of the dispute.

(6) The Tax Settlement Board shall, during the settlement proceedings, assist the parties in their attempt to reach an amicable settlement of the dispute in an independent and impartial manner.

(7) It shall be the duty of every party to the dispute to cooperate in good faith with the Tax Settlement Board in settlement of the dispute relating to the application and to comply with the direction of the Tax Settlement Board to produce evidence and other related documents before it.

(8) The Advocates or the Tax Consultants, unless specially permitted by the Tax Settlement Board under exceptional circumstances recorded in writing, shall not appear in any proceedings before it.

(9) When the Tax Settlement Board, in the aforesaid settlement proceedings, is of the opinion that there exist elements of settlement in such proceedings which may be acceptable to the parties, it may formulate the terms of a possible settlement of the dispute and give to the parties concerned for their observations and in case the parties reach at an agreement on the settlement of the dispute, they shall sign the settlement agreement and the Tax Settlement Board shall pass an order of settlement in terms thereof and furnish a copy of the same to each of the parties concerned.

(10) The Tax Settlement Board may grant facility of payment of the amount mentioned in the settlement order along with amount of interest payable, in monthly installments not exceeding twenty four, subject to such conditions including condition of furnishing security to the satisfaction of the Assessing Authority, as it may deem fit.

(11) The decision of the Tax Settlement Board shall be unanimous.

(12) No penal action against the applicant shall be initiated in the matter under consideration of the Tax Settlement Board, after an order of settlement has been passed. The applicant / dealer shall not be entitled to refund of any amount or other benefit under any Act afterwards.

(13) Where the parties fail to reach at any settlement, the Tax Settlement Board shall order accordingly.

(14) The applicant shall submit to the Tax Settlement Board the proof of deposit of the amount determined in lieu of arrears of tax, penalty, and interest along with the copy of the order of withdrawal of the case, if any, within thirty days from receipt of order of settlement.

(15) After receipt of the proof of deposit of the amount determined and the order of withdrawal of the case, if any, the Tax Settlement Board shall issue a Certificate of Settlement of arrears of tax, penalty and interest in dispute.

(16) The Certificate of Settlement shall be binding on all the parties to the dispute.

(17) In case the applicant fails to deposit the amount determined by the Tax Settlement Board in the stipulated period or such time as may be extended by the Tax Settlement Board, the Certificate of Settlement shall cease to be effective and the whole of the outstanding demand shall be recoverable forthwith.

(18) For all purposes under this rule, amount determined shall be treated to be tax levied or amount of penalty imposed, as the case may be, and date of order made by the Tax Settlement Board shall be treated to be the date of order of assessment or penalty, as the case may be.

(19) Where application of the dealer or other person has been rejected by the Settlement Board, the Assessing Authority shall proceed in the matter in accordance with the provisions of the Act.

(20) Where a case of settlement under this rule is pending before the Settlement Board, nothing shall preclude the Assessing Authority from making re-assessment or passing order to give effect to any appellate/revision-able order pertaining to the assessment years to which settlement case is pending before the Tax Settlement Board.

(21) Where any dispute is pending for settlement before the Tax Settlement Board and settlement order has not been passed, if any additional notice is issued in the same matter on any ground not mentioned in the earlier notice, the applicant or the Assessing Authority may request the Tax Settlement Board to consider the grounds mentioned in such additional notice."

**70. Payment of fees and other amount.** The fees and the amount determined in lieu of arrears of tax, penalty and interest in dispute shall be deposited into a Government Treasury or a Bank authorized to receive money on behalf of the State Government in the manner prescribed under the relevant Act.

## CHAPTER XV MISCELLANEOUS

**71. Application for rectification of mistake.** An application for rectification of mistake under sub-section (1) of section 33 shall be in Form VAT-57.

**72. Application for Reopening of *ex-parte* assessment.** An application for reopening of *ex-parte* order under sub-section (1) of section 34 shall be submitted before the Deputy Commissioner (Administration) having jurisdiction, in Form VAT-58 and shall be

accompanied by the certified copy of the order sought to be reopened along with the proof of payment of a fee of rupees one hundred.

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

**74. Procedure for composition of offences.** (1) For composition of offence under subsection (1) of section 68, application shall be submitted in Form VAT-60 to the Deputy Commissioner (Administration) having jurisdiction.

(2) On receipt of such application, the Deputy Commissioner (Administration) after conducting such enquiry as he may deem appropriate, direct by an order in writing, such dealer or person to pay, such composition amount as may be determined by him, in the specified period, failure to do so will result in cancellation of such composition order, on expiry of the specified period.

**“75. Furnishing of information by a clearing or forwarding agent.-** On being permitted by the commissioner, any officer not below the rank of Commercial taxes Officer may require information from any clearing or forwarding agent who in the course of his business renders his service for booking or taking delivery of any consignment of goods liable to tax handles any document of title relating to liable to tax in form VA-63.”

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

**77. Furnishing of security.** Every dealer or person who is required under any of the provisions of the Act or the Rules to furnish a security, shall furnish it in any of the following forms:-

- (i) in cash, which shall be paid in accordance with rule 39; or
- (ii) by depositing, with the officer concerned, savings certificates issued by the Government of India of a face value not less than the amount of security required to be furnished, duly endorsed in favour of the officer concerned; or
- (iii) by furnishing to the officer concerned a bank guarantee payable by a branch situated in the State, agreeing to pay to the State Government or any of its officer, on demand the amount of security fixed by the officer concerned; or
- (iv) by executing a bond in Form VAT-64, with necessary modifications where necessary, with two sureties acceptable to the officer or authority concerned.

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

**79. Issue of tax clearance certificate.** An application for tax clearance certificate by a registered dealer shall be made to the assessing authority or to an authorized officer on a plain paper mentioning the purpose of obtaining such certificate and a tax clearance certificate shall be issued to him in Form VAT-67 which shall be valid up to the date mentioned therein.

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

<b>Item No.</b>	<b>Nature of the Document</b>	<b>Value of court fee stamps</b>
<b>1</b>	<b>2</b>	<b>3</b>
1.	(a) Memorandum of appeal under section 82 (b) Memorandum of appeal under section 83 (c) Application for revision under section 84  (d) Application for revision under section 85	Fifty Rupees. One Hundred Rupees. One Hundred Fifty Rupees. One Hundred Rupees.
2.	Vakalatnama by an advocate or authority by a Chartered Accountant or by any Sales Tax Practitioner enrolled under rule 63 or a friend or relative of the dealer authorised to appear or his agent under rule 61 when filed before (a) the Deputy Commissioner, the Assistant Commissioner, the Commercial Taxes Officer, or the Asstt. Commercial Taxes Officer (b) the Commissioner or the Tax Board.	Rupees Two  Rupees Four
3.	Application for adjournment of any proceedings before any authority under the Act.	Rupees Two
4.	(a) Application for obtaining copies. (b) Copy of any order passed by authority under the Act or any other document	Rupees Two Rupees Four for every page or part thereof. (To be issued within seven days of the receipt of the application)
5.	Application and copying fees for urgent copies (To be issued within three days of the receipt of application)	Double of the fee payable at S.No.4 above
6.	Application for inspection of files.	Rupees Ten.
7.	Application for grant of payment of demand in instalments or postponement of payment of any demand or stay under sub-section (4) or (5) of section 38.	Rupees Five



8.	Any other document not covered by item Nos.1 to 7 above	Rupees Two
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**81. Repeal and Savings.** (1) The Rajasthan Sales Tax Rules, 1995 (to be referred to as the Sales Tax Rules), are hereby repealed.

(2) The repeal under sub-rule (1) shall not affect in any way, anything done or any action taken or any privilege accrued or any obligation or liability incurred, under the Sales Tax Rules.

(3) Any notification or circular issued with reference to any of the provisions of the Sales Tax Rules in force on the date of commencement of these Rules, shall remain in force unless such notification or circular is superseded in express terms or by necessary implication, and any reference of a rule of the Sales Tax Rules therein, shall be deemed to refer to the relevant rule of the VAT Rules.

(4) The blank printed forms prescribed under the Sales Tax Rules may, with or without such modifications, be continued to be used till such date, as may be directed by the Commissioner and all forms under these rules, except VAT-15, "**VAT-36, VAT-36A,**" VAT-38, VAT-39, "**VAT-41**", VAT-47 and VAT-49, required to be used by the dealer or any person, may be got printed by them.