THE

PUNJAB VAT ACT RULES

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(Excise and Taxation II Branch)

NOTIFICATION

The June, 2005.

RULES

No. G.S.R. / P.A.8/2005/S. 70/2005. - In exercise of the powers conferred by sub- section (1) of section 70 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules, to carry out the purposes of the said Act, namely :-

CHAPTER-1

PRELIMINARY

1. **Short title and commencement. -** (1) These rules may be called the Punjab Value Added Tax Rules, 2005.

(2) They shall be deemed to have come into force on and with effect from the first day of April, 2005.

2. **Definitions**.- In these rules unless the context otherwise requires,-

(a) "Act" means the Punjab Value Added Tax Act,2005 ;

(b) "appellate authority" means the Deputy Excise and Taxation Commissioner of the Department, who has been appointed as such by notification.

(c) "appropriate Government treasury" means a treasury or sub-treasury of the State Government or a branch of the State Bank of India, State Bank of Patiala or any branch of a Scheduled Bank, authorised to transact the State Government business by the Reserve Bank of India, situated in the district in which the person concerned has his place of business or the principal place of business in the State, if the business is carried on at more than one place;

(d) " Department" means the Department of Excise and Taxation ;

(e) "Form" means a Form appended to these rules;

(f) " *month " means a calendar month ;*

(g) "owner of goods" means the owner of goods and includes the consignor or consignee or their authorized representative or the driver or the person in charge of the goods vehicle, as the case may be, or the person in whose possession the goods are found in a given situation ;

(h) *"revisional authority"* means the Commissioner or any other officer of the Department, not below the rank of an Assistant Excise and Taxation Commissioner , appointed as such by notification by the State Government;

(i) "tax fraction" means the fraction calculated in accordance with the following formula:-

Sale X Rate of Tax (S X R)
Divided By
Rate of Tax (R) + 100
(in short)

$$\frac{S \times R}{R + 100}$$

(j) "warehouse" means any enclosure, building or vessel in which a person keeps stock of goods, meant for business;

sections

21 and 22

CHAPTER II

REGISTRATION

3. Application for registration, -- (1) An application for registration under sections 21 or section 22, shall be made to the designated officer. It shall be signed by the proprietor of the business or in the case of a firm, by a partner of the firm, or in the case of a Hindu undivided family, by the manager or karta of the family or in the case of a company incorporated under the Indian Companies Act, 1956, by the Managing Director or any other person authorized by the Board of Directors of the Company, or in the case of a Government Department, by the head of the Department or any other Officer duly authorized in writing by him or in the case of any other association of individuals, by the principal officer managing the business.

(2) An application for registration shall be made in Form VAT-1 alongwith the receipt, in Form VAT-2, of a fee of rupees five hundred.

(3) An application for obtaining registration for VAT or registration for TOT by a person, who was registered under the repealed Act, immediately before the appointed day, shall also be made in Form VAT-1 to the designated officer within a period of thirty days from the appointed day, alongwith the original registration Certificate granted under the Repealed Act:

Provided that no fee as prescribed under sub–rule (2) shall be required to be deposited by such person, if the application is made within the stipulated period.

4. Security from a taxable and registered person,- (1) The security or additional security or further security, as the case may be , required to be furnished for registration, shall be in the form of a bank guarantee from a local scheduled bank or in the form of a personal bond with two solvent sureties, acceptable to the designated officer, in Form VAT-3. section 25.

(2) Where the security or additional security or further security , as the case may be, furnished by a person, is in the form of Bank Guarantee, the person furnishing such Guarantee, shall get the same re-validated at least thirty days before the date of its expiry.

(3) Where the security or additional security or further security, furnished by a person, is in the form of a surety bond and the surety becomes insolvent or is otherwise incapacitated or dies or withdraws, the person shall, within fifteen days of the occurrence of any of these events, inform the designated officer granting the registration, and shall within thirty days of such occurrence, furnish a fresh security for the like amount.

(4) The security already furnished by a person registered under the repealed Act, shall be deemed to be a security furnished under this Act, subject, however, to the confirmation from the sureties within a period of one year from the appointed day. In

the event of non-furnishing of such confirmation, a fresh security shall be furnished within a period of ninety days from the expiry of the said period of one year.

In the event of default of payment of any amount due under this Act, the security or additional security or further security, as the case may be, furnished by the person, shall be liable to be adjusted towards such amount due, after intimation to such person and the shortfall in amount of such security, shall be made up by such person within a period of thirty days from the date of intimation.

5. Registration Certificate. -- (1) When the designated officer, after making such enquiry, as he deems appropriate, is satisfied that the particulars contained in the application are correct and complete and the specified fee has been paid, it shall register the person and issue him a registration certificate in Form VAT-4 for principal place of business with a copy for every additional place of business within the State, free of cost. The registration certificate and its copies shall be issued within thirty days of submission application, complete in all respects, indicating the name of the additional place or places of business. The registration certificate shall be valid from the date of receipt of application for registration or from the date of commencement of the liability to pay tax, whichever is later. section 21.

(2) The designated officer shall issue a fresh certificate in form VAT- 4, in place of the registration certificate, already issued under the repealed Act.

6. Issue of duplicate registration certificate. – sections

(1) In case the registration certificate granted to a person is lost, destroyed, defaced or mutilated, he may, be depositing a fee of one hundred, make an application to the designated officer for obtaining a duplicate copy thereof. 21 and 22

(2) On the submission of the application referred to in sub-rule (1), the designated officer after making such verification, as he may deem fit, shall grant him a duplicate copy of the registration certificate.

7. Displaying of registration certificate. — The registration certificate issued under rule 5, shall be displayed at the principal place of business and a copy thereof, shall be displayed at every additional place of business within the State. sections 21 and 22.

8. Displaying of signboard.-- Every person, registered under the Act, shall display a signboard at a conspicuous place of his business showing his trade name and address : sections 21and 22 .

Provided that if the person uses more than one trade name s, then all such names should be displayed on the signboard.

9. Declaration in respect of the manager or other officers of a person.—Every person, who is required to furnish a declaration in respect of the name of the manager under sub section (8) of section 21 of the Act, shall furnish a declaration to this effect to the designated officer, within a period of thirty days from the date of registration section 21.

and in the event of change of the manager, shall send a revised declaration, within a period of thirty days from the date of such change.

10. Maintenance of record of registration. – The designated officer shall maintain a detailed record with regard to every registration made under this Act in accordance with the instructions issued in this regard by the Commissioner from time to time. section 70.

11. Amendment of registration .-- An application for amendment of registration granted under the Act, shall be made in Form VAT-5 within a period of thirty days from the occurrence of the event necessitating such amendment. The application, shall specify clearly the amendment required to be made and the reasons therefor The designated officer , if satisfied with the reasons given, for making such amendment, may allow to make the proposed amendment and inform the applicant in Form VAT- 6: sections 23 and 76 .

Provided that if the amendment of registration relates to an additional place of any business, located outside the jurisdiction of the designated officer, then an information about the amendment ,shall also be forwarded to the designated officer within whose jurisdiction such additional place of business is situated.

12. Amendment of registration in case of transfer of business. -- An application for amendment of registration in case of transfer of business, shall be made in Form VAT– 5 by the transferee to the designated officer within a period of thirty days of his section 77.

acquiring ownership of the business and the provisions of rules 9 and 11, shall *mutatis mutandis* apply.

13. Cancellation of registration.--(1) An application for cancellation of registration granted under the Act , shall be made within a period of thirty days of the occurrence of the events mentioned under sub-section (1) of section 24.. section 24.

(2) The person, who applies for cancellation of registration ,shall submit alongwith the application for cancellation the following documents, namely :-

(a) registration certificate and copies thereof, if any;

(b) unused statutory forms, if any;

(c) return, if any, due for submission on the date of application;

(d) a statement showing the value of goods imported or manufactured by him during the immediately preceding two years; and

(e) a final return in Form VAT-15 or VAT-17 as the case may be, alongwith a statement of closing stock and capital goods.

(3) The order of cancellation of registration, shall be passed within a period of thirty days from the receipt of application.

(4) A copy of the order of cancellation shall be issued and served upon the person within a period of fifteen days from the date of the issuance of the order of cancellation of registration.

(5) The cancellation of registration shall be effective from the date of order of cancellation, issued in this behalf by the designated officer.

(6) Public notice of cancellation of registration shall be given in the press through leading news papers or through publication in the official gazette.

(7) (a) Every person, whose registration has been cancelled otherwise than on application, shall surrender his registration certificate and other documents specified in sub rule (2) and shall furnish such other information or document , as may be required by the designated officer, within a period of fifteen days from the date of service of the notice given in this behalf.

(b) In case, a person fails to surrender unused statutory forms within

the stipulated period, such forms shall be declared obsolete through a public notice to be given in a local and a national newspaper or gazette notification.

(c) The designated officer shall make the necessary entry regarding amendment in respect of the psersons, whose registration has been cancelled in the record maintained for registration.

14. Declaration of principal place of Business. -- (1) A person, having more than one place of business in the State, shall designate one of such places as the principal place of business for the purpose of this Act and these rules. sections 21 and 70.

(2) All applications, returns or statements required to be made under the Act, or these rules, shall be submitted to the designated officer, in respect of all the places of business by the person incharge of principal place of business.

(3) The turnover of business of a person shall include the turnover of all additional places of his business in the State.

(4) The person incharge of the principal place of business, declared as such under sub-rule (1), shall submit, -

(a) all applications, including application for the grant of registration; and

(b) all returns including the turnover of additional places of business.

to the designated officer.

(5) All notices and orders under the Act or these rules, shall be served at the principal place of business. A notice or order, served at the principal place of business, shall be deemed to have been served on all additional places of business.

CHAPTER-III

DETERMINATION OF TAXABLE TURNOVER AND

CALCULATION OF NET TAX PAYABLE

15. Determination of taxable turnover by a person.--(1) To determine the taxable turnover of sales, a person, shall deduct from his gross turnover of sales, the following **:-** sections 15,16,17 and 19.

(a) turnover of sales of goods, declared tax free under section 16 of the Act;

(b) turnover of sales of goods, made outside the State or in the course of inter-state trade or commerce or in the course of import of goods into or export of goods out of the territory of India under section 84 of the Act;

(c) turnover of goods, sent on consignment basis or

branch transfers;

(d) amount, charged separately as interest in the case of a hire-purchase transaction or any system of payment by installments;

(e) amount, allowed as cash discount and trade discount, provided such discount is in accordance with the regular trade practice;

(f) sale price of taxable goods where such sale was cancelled:

Provided that the deduction shall be claimed only, if the person is in possession of all copies of VAT invoice or Retail invoice.

(g) sale price, in respect of any goods , returned within a period of six months:

Provided that a taxable person shall claim the deduction only on the basis of debit note, issued by the purchaser for the goods returned; and

(h) a sum, to be calculated by applying a tax fraction in case, gross turnover includes retail sales.

(2) The deduction referred to in clauses (e), (f) and (g) of sub-rule (1), shall be claimed in the tax period in which the event occurs:

Provided that if the turnover of the period is less than the claim, then the balance of such deduction, shall be claimed in the immediate subsequent period.

(3) The provisions of clauses (a) to (g) of sub-rule (1), shall also apply for determination of taxable turnover of purchases for levy of purchase tax under sections 19 and 20 of the Act.

(4) The value of the goods, involved in the execution of a works contract, shall be determined by taking into account the value of the entire works contract by deducting there-from the components of payment, made towards labour and services, including —

(a) labour charges for execution of the works;

(b) amount paid to a sub-contractor for labour and services;

(c) charges for planning, designing and architect's fees;

(d) charges for obtaining for hire, machinery and tools used for the execution of the works contract;

(e) cost of consumables, such as, water, electricity and fuel, used in the execution of the works contract, the property, which is not transferred in the course of execution of a works contract;

(f) cost of establishment of the contractor to the extent, it is relatable to the supply of labour and services;

(g) other similar expenses relatable to supply of labour and services and;

(h) profit earned by the contractor to the extent, it is relatable to the supply of labour and services.

(5) The amounts deductible under sub clauses (c) to (h) of sub rule (4), shall be determined in the light of the facts of a particular case on the basis of the material produced by the contractor.

16. Classification of taxable turnover according to different rate of tax.--A person shall classify his taxable turnover of sales or purchases, determined in accordance with the provisions of the Act and these rules on the basis rates of tax specified in the Schedules. sections 8,9,26 and 42.

17. Calculation of tax on taxable turnover.-- (1)A taxable person and a casual trader shall calculate tax payable on taxable turnover in accordance with the rates of tax specified in the Schedules. sections 8 and 9.

(2) A registered person shall calculate tax payable on taxable turnover in accordance with the rate of tax as specified in the notification, issued under section 9.

18. Conditions for input tax credit.--The input tax credit under section 13 of the Act will be admissible to a taxable person, if such a person has— section 13.

(a) in his possession the original VAT invoice, issued to him by a taxable person, from whom purchase of such goods has been made, wherein tax charged, has separately been shown; and

(b) maintained proper record of all purchases of goods, eligible for input tax credit and all adjustments thereto in chronological order.

19. Input tax credit on capital goods.--(1) Input tax credit, shall be admissible in section 13. respect of capital goods, as per provisions of the Act:

Provided that where capital goods are used partially for manufacture of taxable goods and partially for manufacture of tax free goods or for job work, input tax credit shall be available on prorata basis for manufacture of taxable goods or processing of taxable goods for sale and the same, shall be determined by taking into account the ratio between the value of taxable goods and tax free goods manufactured or amount received or receivable for job work done ,during that period.

(2) In the event of input tax credit having already been availed on such capital goods, the input tax credit would be reversed to the extent, it has been used in respect of manufacture of tax free goods or for processing of such goods. If, as a result of such reversal, there is a negative input tax credit balance for a particular period, the person concerned shall pay such tax forthwith, as if the same was payable in the said period.

20. Eligibility of input tax credit on job work.--Input tax credit shall be allowed, section 13.
if any taxable goods as such or after being partially processed, are sent by a manufacturer, registered under the Act to a job worker for further processing, testing,. repair, reconditioning or any other purpose , and it is established from the challan or relevant documents produced by the taxable person concerned that the goods in question have been received back by him within a period of ninety days from the date of dispatch to the job worker.

*21. Inadmissibility of input tax credit in certain cases.—**(1) No input tax credit* sections 13 and 14.
shall be admissible to a person for tax paid on purchase of goods, if such goods are lost or destroyed or damaged beyond repair because of any theft, fire, or natural calamity.

(2) Input tax credit availed on the goods, which are lost, destroyed or damaged beyond repair, shall be reversed immediately on occurrence of such event.

(3) No input tax credit shall be admissible to a person in respect of such purchases for which he accepts from the selling person, an invoice which –

(a) has not been duly obtained from a taxable person against the bonafide transaction;

(b) does not contain all the required information as specified in rule 54; and

(c) has been issued by a person, whose certificate of registration has been cancelled under the provisions of the Act.

(4) Where some goods as input or output are lying in the stock of a taxable person and where such goods become tax-free from a particular date, then from that date, no input tax credit shall be admissible to the taxable person on the sale of goods lying in the stock or on using the goods as input for making such tax-free goods.

(5) No input tax credit shall be admissible on goods purchased by a person during the period, he opted for Turn over Tax (TOT) under section 6 of the Act.

(6) Where input tax credit has already been availed of by a taxable person against the purchase of goods, a part of which is, either used in manufacturing the goods, specified in Schedule 'A' or disposed of otherwise than by way of sale, the input tax credit so availed for such part of goods will be deducted from input tax credit for the relevant period of use or disposal referred to above. If, as a result of such deduction, there is a negative input tax credit balance for a particular period, the person concerned shall pay such tax forthwith, as if the same was payable in the said period.

22. Calculation of input tax credit.--Subject to the provisions of rules 23 and 24, a taxable person shall be entitled for input tax credit of whole of the amount of tax paid on purchases of goods during the tax period or return period after reducing therefrom the reverse in put tax credit if any: section 13.

Provided that in respect of the goods, specified in sub-sections (2) and (3) of section 13 of the Act, the input tax credit shall be availed only to the extent by which the amount of tax paid in the State exceeds four percent:

Provided further that the purchase tax paid under section 19 of the Act, shall be considered as input tax credit for the purpose of subsequent sale in the hands of same person.

23. Input tax credit where identification of goods is possible.--Where section 13. a taxable person has used the goods purchased partially for taxable sales and maintained commodity-wise account of his purchases and its use in production and/or sales, correlates such purchases with sales of taxable goods, the input tax credit for the tax period or return period, shall be an amount of VAT paid or payable on such purchases as reduced by the reverse in put tax credit ,if any:

Provided that in respect of goods specified in sub-sections (2) and (3) of section 13 of the Act, input tax credit shall be availed only to the extent by which the amount of tax paid in the State exceeds four percent, and the amount calculated above shall be reduced by a sum calculated in accordance with the following formula, namely : ─

$$\frac{P \times 4}{100}$$

Explanation : “P” is purchase price excluding the tax amount representing the

sum in respect of the goods, which are disposed of in a manner referred to in sub-section (2) and 3 of section 13..

24. Input tax credit where identification of goods is not possible. section 14.

(1) Where a taxable person has used the goods purchased, partially for taxable sales, but is unable to maintain accounts as provided in rule 23, and the sales by him, includes sale of tax free goods and taxable goods or consignment or branch transfers, then it shall be presumed that the goods so purchased during the tax period, have been used in proportion of turnover of sales of tax free goods, taxable goods and consignment or branch transfers of the tax period or return period and accordingly input tax credit shall be claimed in that proportion. Input tax credit shall be apportioned for tax-free and taxable sales as follows namely : ─

$$\frac{IT \times T}{}$$

GT+BT

Explanation : “IT” is the total amount of input tax for the period less reverse tax:

“T” is the total turnover of sales of taxable goods made in the tax period or return period including zero rated sales, inter-state sales and value of branch/consignment transfers but excluding the tax amount.

“GT” is the gross turnover of sales (including inter-state sales) during the tax period or return period but excluding the tax amount.

“BT” is the total value of consignment or branch transfers of taxable goods in the course of inter-state trade or commerce made in the tax period/return period.

(2) In respect of the goods, specified in sub-sections (2) and (3) of section 13 of the Act, input tax shall be considered only to the

extent by which the amount of tax paid in the State exceeds four per cent and where a person makes branch transfers, the above amount of input tax credit shall be further reduced by a sum calculated in accordance with the following formula namely : —

$$\frac{\underline{\mathbf{IP \times BT \times 4}}}{(GT+BT) \times 100}$$

Explanation : "IP" is the purchase price of the goods excluding the tax amount in respect of which ITC is considered above.

"GT" is the gross turnover of sales (including inter-state sales) during the tax period or return period but excluding the tax amount.

"BT" is the total value of consignment or branch transfers of taxable goods in the course of inter-state trade or commerce made in the tax period or return period.

25. Input tax credit on stock held on the appointed day.--(1) Subject to the provisions of sub-section (3) of section 14, the input tax credit on goods, other than the capital goods, held in stock by a taxable person, registered under the repealed Act on the appointed day, shall be available subject to the following conditions ,namely : ─ section 25.

(a) the person claiming the input tax credit is registered under the Act as a taxable person;

(b) such person has submitted statement of such goods within a period of thirty days from the appointed day, in such form, as may be notified.

(c) the taxable person ,shall retain documents relating to the claim of the input tax credit for a period of six years from the appointed day and shall provide such documents to the Commissioner or the designated officer for audit as and when required.

(2) Only those goods on which tax was paid under sub-sections (1-A) and (3) of section 5 of the repealed Act, prior to the appointed day and are taxable under the Act, shall be eligible for input tax credit.

(3) The input tax credit, shall be calculated as follows: ─

(a) in respect of the goods which were subjected to tax at the first stage under the repealed Act, and the tax has been charged separately on the bill, the input tax credit shall be the amount of such tax or the tax which should have been payable at the rate, applicable on the day, preceding the appointed day or the rate of tax under the Act, whichever is the lowest; and

(b) in respect of the goods, which were subjected to the tax at the first stage under the repealed Act, and the tax has not been charged separately, the input tax shall be calculated by the following formula , namely : ─

$$\frac{3}{4} P \times R$$

100 + R

Explanation : ─ “P” is the purchase price of eligible goods held in stock

“R” is the rate of tax on goods prevailing on the day, preceding the appointed day or the rate of tax applicable on the day of its purchases under the repealed Act or the rate of tax under the Act, whichever is the lowest.

(4) The designated officer shall verify the claim for the input tax credit within a period of sixty days from the date of filing the statement of tax paid goods held in stock so as to determine the amount of input tax credit available to the taxable person. Such credit shall, then be availed of proportionately over a period of one year, commencing after the expiry of three months from the appointed day.

(5) Where the taxable person in a tax period of return period has made any consignment or branch transfer of goods, the input tax credit, shall be reduced

by the following formula, namely : –

$$\frac{ST \times BT \times 4}{N \times (GT+BT) \times 100}$$

Explanation : ― "ST" is the value of stock of goods in respect of which the ITC is calculated in sub-rule (3) of this rule.

"BT" is the total value of consignment or branch transfers of taxable goods in the course of inter-state trade or commerce made in the tax period or return period.

"GT" is the gross turnover of sales (including inter-state sales) during the tax period or return period but excluding the tax amount.

"N" is the number of tax period or return period falling within a period of twelve months commencing after the expiry of three months from the appointed day.

(6) The provisions of sub-rules (1) to (5), shall apply mutatis mutandis to the

goods first purchase or first sale which have suffered tax either at mentioned in Schedule –D of the repealed Act.

26. Input tax credit on duplicate invoice. -- (1) In case, the original VAT invoice has been lost, destroyed or mutilated, a taxable person, shall make an application to the designated officer in Form VAT-7 along with a duplicate copy of VAT invoice, issued by the seller and an indemnity bond in Form VAT-8 for the amount, equal to the amount of input tax claimed under such invoice. section 13

(2) On receipt of such application, the designated officer shall cross-check the transaction and after satisfying about the genuineness of the transaction , shall allow the claim by an order to be passed within a period of sixty days from the receipt of such application.

(3) The taxable person shall avail the input tax credit only after the receipt of the order mentioned in sub-rule (2).

27. Net tax payable.--(1) After determination of output tax liability and input tax credit, the taxable person shall determine his net tax liability, if any, for the tax period or return period in accordance with the provisions of section 15 of the Act. section 12 and 15.

(2) A registered person shall determine his tax liability for the tax period or return period in accordance with the provisions of section 12 of the Act.

CHAPTER-IV

PERSONS ENGAGED IN CASUAL TRADE

28. Application for grant of permission.--(1) Before the commencement of section 31. casual business, the casual trader or his duly authorized agent, shall apply to the designated officer for permission, in Form VAT-9, along with a treasury receipt in Form VAT 2 with a fee of rupees five hundred.

(2) The casual trader along with his application , shall furnish to the designated officer, the sale bill book(s), account books and the list of commodities to be sold.

(3) The casual trader may withdraw his application any time before the date of

commencement of his casual business.

29. Security from casual dealer.--(1) The designated officer on receiving section 31.

application from the casual trader, shall determine the amount of security keeping in view the quantum of business likely to be undertaken by the casual trader. The amount of such security, shall, however not exceed rupees one lac.

(2) Every casual trader shall furnish security for the amount, determined under sub- section (4) of section 31, which shall be in the form of bank guarantee from a local Scheduled bank or in cash against a receipt in Form VAT-10, issued by the designated officer.

(3) On receipt of the application complete in all respects alongwith security, the designated officer, shall record the particulars of the casual trader and maintain the same. If the designated officer is satisfied that the particulars contained in the application are correct and complete, he shall grant permission in triplicate to the casual trader in Form VAT-11. The first two copies of the permission shall be

given to the casual trader and the third copy shall be kept in the record :

Provided that if the designated officer is not satisfied that the particulars contained in the application are correct and complete, he shall after affording an opportunity to the casual trader of being heard, reject the application for the reasons to be recorded in writing.

(4) The designated officer at any stage during the currency of the casual business, may, keeping in view the quantum of business undertaken or likely to be undertaken, demand an additional security, if he is satisfied that the security already obtained is in sufficient :

Provided that the total amount of security including the additional security, shall not exceed rupees one lac.

30.Import of goods by the casual trader.--(1) A casual trader, who brings goods from outside the State, shall report to the first Information Collection Centre or Check Post on entry into the State and furnish the second copy of the permission certificate issued by the designated officer and shall declare the

section 31.

quantum of goods in Form VAT-12.

(2) The casual trader referred to in sub-rule (1), shall furnish details of such goods to the designated officer before the commencement of the casual business. The details of the goods imported during the currency of the said business, shall also be furnished to the designated officer forthwith.

31. Extension of period of business of casual trader in the event of opening of new outlet.—If, the casual trader intends to extend the period of conducting the casual business or intends to open a new outlet, he shall intimate the designated officer in writing in this respect at least three working days in advance and the designated officer on receipt of such information and satisfying himself as to the genuineness of the request, may extend the period of permission for conducting casual business and incorporate the fact of extending the period, or opening the new outlet in Form VAT-11: section 31.

Provided that while extending the period of permission or allowing opening of a new outlet, the designated officer, may review the amount of

security already furnished.

32. Mode of payment of tax.-- Subject to the provisions of sub-rule (4) of rule 33, a casual trader shall deposit the amount of tax due in the appropriate Government Treasury by way of challan in Form VAT-2 on the conclusion of the business: section 31.

Provided that If the period of casual business exceeds seven days, the amount of tax shall be deposited on weekly basis on the first working day after the close of the week and the final installment shall be paid immediately on the conclusion of the casual business, whichever is earlier.

33. Procedure after closure of casual business and finalizing tax liability. -- (1) The casual trader shall furnish to the designated officer, a statement showing the details of sales and purchases and tax liability in Form VAT-13, immediately after the conclusion of the casual business. He shall also append the details of unsold goods and shall produce account books before the designated officer for determining the final tax liability. section 31.

(2) The designated officer, may examine the account books of the casual trader immediately on the date of receipt of tax liability statement in Form VAT–13 or on the next working day and shall determine the final tax liability of the casual trader.

(3) After determining the final tax liability, the designated officer shall require the casual trader to deposit immediately the amount of tax so determined.

(4) Where a casual trader fails to discharge his tax liability as determined by the designated officer , the same shall be recovered out of the security furnished by the casual trader. Balance unrecovered amount, if any, shall be recoverable under the provisions of the Act and these rules.

(5) After satisfying himself that the casual trader has discharged his tax liability, the designated officer shall release the security and issue tax clearance certificate in triplicate in Form VAT–14. The casual trader, shall be given the first two copies and the third copy shall be maintained in the record. He shall deposit the second copy at the last Information Collection Centre while leaving the State.

34. Failure to seek permission.--If a casual trader fails to apply for permission or section 31.

fails to make a report, he shall be served with a notice in this regard before taking final action.

35. Detention of goods of casual trader.--If the goods being transported by a casual trader, are detained as per provisions of the Act and these rules, the same may be put to auction, if required, in accordance with the procedure laid down in rule 70. section 51.

CHAPTER-V

RETURNS AND PAYMENT OF TAX

36. Returns.--(1) Every taxable person shall file quarterly self-assessed return in Form VAT-15 within a period of thirty days from the date of expiry of each quarter along with the proof of the payment made into the appropriate Government Treasury and the Tax Deductions at Source (hereinafter referred to as the TDS) certificates, if any: section 26 and 27.

Provided that where a person opts to make the payment of tax through

crossed cheque or bank draft, he shall enclose the crossed cheque or the bank draft, as the case may be, along with the return, which shall be filed within a period of twenty days from the date of the expiry of the quarter:

Provided further that a person, whose annual gross turnover exceeds rupees one crore in the previous year, shall determine his tax liability for every month and shall pay tax by the 20th day of the month, if paid through the crossed cheque or draft and by the 30th day of the month, if paid through the treasury receipt and shall submit the same to the designated officer, along with the information in Form VAT-16; and payment for the last month of each quarter shall be made on the 20th or the 30th day of the close of quarter, as the case may be, along with the quarterly return. The return in Form VAT 15, shall be accompanied by photocopies of the treasury receipt evidencing the payment of tax for the previous two months also.

Provided further that a person making sales in the course of inter-State trade or export out of India may, by making an application to the designated

officer, opt to file self-assessed return on monthly basis in Form VAT-15 within a period of twenty days, if payment of tax is made by a crossed cheque or draft and within a period of thirty days, if payment is made through a treasury receipt.

(2) Every registered person, shall file quarterly self-assessed return in Form VAT-17 within a period of thirty days from the date of expiry of each quarter along with the proof of payment made into the appropriate Government Treasury and the TDS certificates, if any:

Provided that a person, who opts to make payment of tax through the crossed cheque or bank draft, he shall enclose the crossed cheque or the bank draft, as the case may be, along with the return, which shall be filed within a period of twenty days from the date of the expiry of the quarter.

(3) In the case of a taxable person or a registered person, having more than one place of business in the State, returns shall be submitted by the authorised person of principal place of business in the State and shall include the total value

of goods sold or purchased or transferred by all additional places of business of such taxable person or registered person, as the case may be.

(4) In the event of cancellation of registration, the taxable person or registered person, as the case may be, shall file a final return in Form VAT-15 or Form VAT-17, as the case may be, within a period of thirty days of such closure along with a statement of stock existing on the date of closure.

(5) A return in Form No. VAT – 15 or VAT – 17, as the case may be, shall be in duplicate. The original copy, shall be retained by the designated officer and the duplicate copy shall be returned to the person after acknowledging the same by signing and affixing the official stamp and the receipt number.

37. Mode of payment and procedure thereafter.—(1) Any amount payable by a person in respect of tax, interest, penalty, registration fee or any other liability, shall be paid into the appropriate Government Treasury. section 26.

(2) All payments made under the Act or these rules, shall be made in Challan Form VAT - 2, which shall be available, free of charge at the District Excise and

Taxation Offices.

(3) Challan in Form VAT – 2, shall be filled in quadruplicate. Part 'A' of the Challan shall be retained by the treasury. Part 'B' of the challan shall be sent by Treasury Officer to the District Excise and Taxation Office. Parts 'C' and 'D' of the challan shall be returned to the depositor, duly signed, in token of proof of payment.

(4) Where the amount payable by a person is paid into a branch of the State Bank of Patiala or any branch of a Scheduled Bank, authorised to transact the Government business, as approved by the Reserve Bank of India, the manager thereof, shall return to the person, duly signed, in token of proof of payment, parts 'C' and 'D' of the challan form and forward parts 'A' and 'B' of the challan form, along-with a detailed list of deposits, to the Treasury Officer of the district, in which the branch is situated, on the first day of the following month.

(5) The Treasury Officer of the district, shall retain part 'A' of the challan form and forward part 'B' thereof to the District Excise and Taxation Office.

(6) There shall be maintained in the Excise and Taxation Office of each district, a Daily Collection Register in Form VAT-54, wherein particulars of every challan received in proof of payment of tax or penalty or any other amount due under the Act, shall be recorded.

38. ***Deductions of Inter-state sales and Inter-state purchases. --*** A person, who wishes to deduct from his turnover the amount in respect of sales or purchases, made outside the state or in the course of inter state trade or commerce or export out of the territory of India, shall append lists in Form VAT - 18 and Form VAT – 19 along with return in Form VAT - 15. section 84.

39. Evidence in support of inter-state dispatches from the State.-- A person, who has dispatched goods from any place within the State and intends to claim deduction under clause (b) or (c) of sub-rule (1) of rule 15 from his turnover of sales shall, on demand, furnish before the designated officer for audit, at the time of audit under section 28, or before the designated officer for assessment, at the section 28, 29 and 30.

time of assessment under section 29 or provisional section 30, the following particulars, namely:—

(a) description of goods:

(b) quantity or weight of goods;

(c) name of the transporter, railway station or airport or the place from which such goods have been despatched;

(d) name of the place of destination;

(e) number and date of goods receipt along with vehicle number, railway receipt, bill of lading, or consignment note, or air note, as the case may be;

(f) name and address of the consignor in the State and the consignee outside the State;

(g) name and address of the purchasing person outside the State, with number of the registration certificate, if any, under the Central Sales Tax Act, 1956 (74 of 1956);

(h) invoice number and date and;

(i) amount of the invoice.

40. Annual statement**.--(1) In addition to the returns prescribed under sub-rules (1) and (2) of rule 36, every taxable person and registered person, shall file an annual statement in Form VAT - 20 or Form VAT - 21, as the case may be, by giving therein the final liability of tax for the year by the 20th day of November in case of a taxable person and by the 20th day of August in case of a registered person. This statement shall be accompanied by the receipt ,evidencing the payment of tax less paid, if any, together with due interest thereon, and the details of the goods in stock existing on the 31st day of March of the year to which the statement relates.** Section 26.

(2) Every taxable person shall also furnish alongwith the annual statement, a copy of the Trading account, Profit and Loss account and Balance Sheet as on the 31st day of March of that year alongwith statutory declaration in Form D and other relevant Forms under Central Sales Tax Act 1956.

41. VAT audit report by a Chartered Accountant.-- Every taxable person whose gross turnover in a year exceeds fifty lacs, shall furnish the annual Statement with Part 'B' thereof duly certified by a Chartered Accountant. section 43.

42. List of sales and purchases.--Every taxable person shall append to his return a list of sales in Form VAT - 23 and a list of purchases in Form VAT - 24. section 26.

43. ***Scrutiny of returns.*****--** (1) The designated officer shall scrutinize every return filed under section 26 of the Act. If scrutiny of the return, it is found that a less tax has been paid than the tax actually payable as per the return, the designated officer, shall serve a notice upon the person concerned directing him to rectify the same and to pay the amount of tax less paid, along with the interest payable under section 32 of the Act and produce the Treasury Receipt(s) before the designated officer, within the time specified in the said notice: section 26, 29 and 32.

(2) If, it is found that the tax or interest under section 32 of the Act has been paid in excess of the amount , actually payable according to the return,

the designated officer, shall inform the same to the person by sending a notice within one month of completion of such scrutiny.

(3) If, upon receipt of the notice referred to in sub-rule (1), the person complies with the direction made in the said notice and furnishes proof of compliance the Designated Officer, shall make a record of the same and close the scrutiny.

(4) If, the person does not comply with such directions or expresses his disagreement in writing, adducing reasons for such disagreement with the directions made in such notice, the designated officer, unless he accepts such reasons as correct and justified, shall refer the matter within a period of fifteen days for audit under section 28 of the Act.

44. ***Selection of persons for audit.--*** (1) The Commissioner shall select, on the basis of the parameters as may be laid down by him, a certain number of persons for audit under section 28 : section 28.

Provided that the Commissioner may, upon receipt of information or

otherwise, select those persons for audit, who, according to him, are required for audit.

(2) The audit, shall be performed by an officer or a team of officers consisting such officers as may be deemed fit by the Commissioner.

(3) The audit may be made for one period or for more than one return periods.

45. Audit of returns, accounts, etc.--(1) For the purposes of audit of returns, annual statement and accounts, the Commissioner or the designated officer or any other officer authorised to do so ,may require any person to produce evidence for verification of correctness of any return and any other additional information as may be considered necessary. section 28.

(2)The Commisssioner or the designated officer or any other officer authorized to do so, as the case may be , shall issue a notice of not less than ten days to the

person concerned for production of account books on such date, time and place, as may be specified in the notice.

(3) A person, who has been served notice under sub-rule (2), shall produce on the specified date and time such account books, as are mentioned in the notice.

(4) During the course of audit, the person concerned shall provide to the Commissioner as the designated officer or any other officer authorized to do so, all necessary facilities for conducting the audit. The person concerned shall also provide every such information, as may be required by the officer conducting the audit.

46. Liability of persons in case of works contract.--(1) A person entering into a contract with a contractor or a contractor entering into a contract with a sub-contractor for transfer of property in goods in execution of a works contract, shall furnish to the commissioner or the designated officer, particulars of such contract in Form VAT-25 within a period of thirty days from the date of entering into such contract. section 27.

(2) A person entering into a contract with a contractor or a contractor entering into a contract with a sub-contractor for transfer of property in goods for execution of a works contract, who is also liable for deduction of tax, shall within a period of thirty days of accruing his liability to deduct the tax, make an application, complete in all respects to the designated officer in Form VAT-26, for allotment of tax deduction number. The designated officer shall allot tax deduction number to the person concerned within a period of seven days from the receipt of the application.

(3) The tax deducted under the Act, shall be deposited by the person deducting the tax through a challan in Form “VAT-2” in the appropriate Government Treasury within a period of fifteen days from the close of each month.

(4) A monthly statement of the deposits made under sub-rule (3), shall be furnished by the persons concerned in Form “VAT-27” alongwith the proof of payment within a period of fifteen days after the date of deposit.

(5) The person deducting the tax, shall issue a certificate of such tax deduction at source in Form VAT - 28, which shall entitle the contractor to claim credit for such amount in the return.

CHAPTER-VI

ASSESSMENT OF TAX LIABILITY

47. Notice and manner of assessment .--(1) For the purpose of section 29. assessment or provisional assessment of a person, a notice shall be issued , which shall clearly state the grounds for the proposed assessment, period of assessment, the date, time and place, fixed for such assessment. The notice shall provide a time period of not less than ten days for production of such accounts and documents as may be specified in the notice.

(2) A person, who has been served a notice under sub-rule (1), shall produce on the specified date and time accounts and documents, as mentioned in the

notice together with objection, if any, in writing, which the person may wish to prefer, alongwith the evidence, which he may, wish to produce in support thereof.

48. Assessment of tax liability.--(1) The designated officer, after considering the objections and documentary evidence, if any, filed by the person, shall pass an order of assessment in writing, determining the tax liability of such a person. section 29.

(2) The assessment order shall clearly state the reasons for assessment.

(3) A certified copy of the assessment order, along with Tax Demand Notice, shall be supplied free of cost.

49. Amendment of assessment.--For the purpose of amendment of assessment under sub-section (7) of section 29, a notice shall be issued by the designated officer, to the person, clearly stating the grounds for the proposed amendment, the date, time and place ,fixed for such amended assessment. After hearing , the person concerned and making such enquiry, as the designated officer may consider necessary, he may proceed to amend the orders as he deems fit section 29.

subject, however , to the following conditions, namely :-

(a) No amendment, which has the effect of enhancing the amount of tax, shall be made by the designated officer, unless he has given notice to the person concerned of its intention to do so and has allowed him a reasonable opportunity of being heard.

(b) Where such amendment has the effect of enhancing the amount of the tax or penalty , the designated officer, shall serve on the person a Tax Demand Notice in Form VAT – 56 as required under sub-section (11) of section 29 and thereupon , the provisions of the Act and these rules shall apply, as if such notice had been served in the first instance.

(c) Where any amendment made under sub-section (7) of section 29 has the effect of reducing the tax or penalty, the designated officer shall order refund of the amount, which may be due to the person and the procedure for refund laid down in rule 52 shall apply.

50. Manner of imposition of penalty for offences under the Act and payment of such penalty.-(1) Where it appears to the Commissioner or the designated officer, as the case may be, that it is necessary to proceed against a person under sections 52, 53, 54, 55, 56, 57, 58, 59 or 60, as the case may be, such officer shall serve upon such person a notice, directing him to appear before him in person or through an authorised agent and ,- section 52,53,54, 55, 56, 57, 58,59 and 60.

(a) to produce before him the books of accounts, registers or documents for examination;

(b) to explain the books of accounts or documents produced by such person or evidence that came into possession of any of the said officer; and

(c) to show cause on the date specified in such notice, why penalty specified as in the notice ,should not be imposed on him.

(2) The person may, if he so wishes, prefer any objection in writing or he may adduce any evidence in support of his contention on the date of hearing.

(3) After examining the books of accounts, documents or evidence, produced by the person and considering his objection, the Commissioner or the designated officer, as the case may be, if satisfied with the explanation given or on the basis of the evidence ,furnished, may not impose penalty. In case, no satisfactory explanation is forthcoming, the officer, shall impose penalty upon the person under the relevant section, for the amount as provided under the Act and serve a notice upon such person, directing him to make payment of the amount in accordance with the provisions of the Act and these rules and to produce the Treasury Challan in proof of such payment, by the date, specified in the said notice. The officer shall, in every such case, pass a self speaking order, giving therein reasons for the action taken.

51. Issue of Tax Demand Notice. -- (1) If any sum is payable by a person under section 29. the Act or these rules, the designated officer shall serve a notice in Form VAT - 56 upon him specifying the date, not less than fifteen days and not more than thirty days from the date of service of the notice, on or before which, payment shall be

made and he shall also fix a date on or before which, the person shall furnish the treasury challan in proof of such payment.

(2) When the Treasury Challan is produced, the designated officer shall make the necessary entry in the personal account of the person.

CHAPTER-VII

REFUNDS

52. Procedure for refund.--(1) An application for refund of an amount of tax, penalty or interest admissible under the Act and these rules shall be made to the designated officer in Form VAT-29. The application so made shall contain the grounds on which the refund is claimed. section 18 and 39.

(2) The application for a claim of refund under section 18 on account of direct export out of the territory of India, shall be supported by the following documents , namely :-

(a) copy of the invoice issued to the foreign buyer;

(b) Bill of lading, Airway Bill, Shipping Bill or similar documents,

containing “Let Export Order” endorsed by Customs Authorities;

(c) Custom clearance certificate in case of export to Nepal and Bhutan; or

(d) any other document ,which may be specified by the Government.

(3) The application for a claim of refund on account of penultimate export shall be supported by the following documents, namely :-

(a) copy of Bill of lading, Airway Bill, Shipping Bill or similar documents, containing “Let Export Order” as endorsed by Customs Authorities; and

(b) copy of the invoice issued to the purchaser.

(4) For the refund arising due to excess input tax credit, which may be due to inter state sales, consignment or branch transfers sales, exports or any other reason under the Act, the person claiming refund, shall attach the documentary evidence in the form of statutory declarations prescribed under the Central Sales Tax Act, 1956, i.e., C, D, F, H, E1 or E2 forms, as

the case may be, or any other proof with annual statement prescribed under rule 40.

(5) Any claim not supported by the aforesaid documents, shall not be admissible to the extent of such document being not furnished, And the person shall file annual statement accordingly alongwith the additional tax interest or penalty, if any.

(6) If the designated officer after making such scrutiny and inquiry, as he deems necessary, is satisfied that the claim of refund is admissible, he shall subject to the provisions of section 39, determine the amount of refund and shall:-

(a) if the amount to be refunded does not exceed rupees one lac, record the orders of sanctioning the refund; and

(b) if the amount to be refunded exceeds rupees one lac, submit the record of the case together with his recommendations to the Assistant Excise and Taxation Commissioner, in-charge of the district for final

orders of refund, who shall record the orders of sanctioning the refund.

(7) Where the refund is arising out of a judgement of a court or an order of an authority under the Act, the person claiming the refund, shall also append a certified copy of such judgement or order.

(8) No refund shall be allowed, if the person has not filed return or paid tax as per provisions of the Act and these rules.

(9) (a) Persons or organizations listed in Schedule – G , may apply to the designated officer for the refund of tax in Form VAT – 29A.

(b) The refund, shall be granted only on certification given by the person or the Chief of the organization that the goods are purchased for use in the official function of the organization.

(c) Refund of tax under clause (a), shall be allowed on purchases made from a taxable person or a registered person against invoice.

(10) The refund voucher in Form VAT-30 or refund adjustment order in Form VAT–30A, as the case may be, shall be issued within a period of sixty days

from the date of submission of application for refund.

(11) Where claim for refund is found inadmissible, the designated officer shall issue a notice to the applicant asking him to show cause as to why the application should not be rejected. If the designated officer is not satisfied with the reasons, adduced by the applicant, he may reject the application for refund.

(12) The refund made under section 18 or section 39, as the case may be, shall be entered in the refund register maintained for this purpose in Form VAT-30 C and VAT-30-B, respectively.

CHAPTER-VIII

MAINTENANCE OF ACCOUNTS

53. Maintenance of accounts by a person.--(1) The following records may be maintained by a taxable person, which will include,-

(a) a monthly VAT account specifying total output tax, total input tax and net tax payable or the excess tax credit due for carry forward;

(b) purchase records, showing details of purchases on which tax has been paid, purchases made without payment of tax, purchases made from an exempted unit and purchases made from outside the State. Original tax invoices for purchases on which tax has been paid and invoices for purchases made without payment of VAT ,shall all be

retained date wise ;

(c) sales records showing separately sales made at different tax rates, zero–rated taxable sales and tax-free sales and copies of VAT invoices related to taxable sales and invoices related to tax free sales ,shall be retained datewise and in numerical order ;

(d) record of inter-state sales and inter-state transfer of goods, including that of goods sent for job work, supported by statutory declarations and such other evidence as may be relevant.

(e) details of input tax calculations, where the taxable person is making both taxable and tax free sales ;

(f) stock records showing stock receipts and dispatches and stock of manufactured goods ;

(g) order records and delivery challans, wherever applicable;

(h) annual accounts including trading, profit and loss accounts and the

balance sheet ; and

(i) bank records, including statements, cheque book counter foils and pay-in-slips.

(2) The following records , may be maintained by a registered person, namely :-

(a) details of the goods purchased and sold by him; and

(b) cash book, daybook, ledger, invoice or bill books and purchase vouchers.

(3) Specimen of sale and purchase registers for taxable person and registered person which are available in Form VAT - 31-, Form VAT - 32, Form VAT – 33 and Form VAT–34, respectively. These specimens are provided to facilitate a person for proper maintenance of accounts. A person may, maintain account books as per his requirement and nature of business, but these shall contain the information as per aforesaid the specimen.

54. Particulars to be mentioned in a VAT invoice .-- (1) A VAT invoice, shall be issued from duly bound invoice or cash memo book, except when invoices are prepared on computer or any other electronic or mechanical device. It shall be at least in triplicate i.e. Original Copy, second copy and the last copy. The respective copies of the invoice shall bear these words clearly.

(2) On the original copy of the VAT invoice, the words "Input Tax Credit is available to a person against this copy" shall be printed and it will be issued to the purchaser only. On the second copy, the words " This copy does not entitle the holder to claim Input Tax Credit" shall be printed and this copy shall be used for the purpose of transportation of goods. The last copy shall be retained by the seller.

(3) The words 'VAT Invoice' shall be prominently printed on the invoice.

(4) A VAT invoice shall contain, the following details:-

(a) a consecutive serial number printed by a mechanical or electronic process. In case of a computer generated

invoice, the serial number may be generated and printed by computer, only if , the software automatically generates the number and the same number cannot be generated more than once;

(b) the date of issue;

(c) the name, address and registration number of the selling person;

(d) the name, address and registration number of the purchaser;

(e) full description of the goods;

(f) the quantity of the goods;

(g) the value of the goods per unit;

(h) the rate and amount of tax charged in respect of taxable goods;

(i) the total value;

(j) Ii the goods are being sold, transferred or consigned to a place outside the State, serial number of Form VAT-36;

(k) mode of transportation of goods and details thereof; and

(l) signatures of the proprietor or partner or director or his authorized agent.

55. Particulars to be mentioned in a retail invoice.- (1)A retail invoice ,shall be issued from duly bound invoice or cash memo book, except when the invoices are prepared on computer or any other electronic or mechanical device. It shall be a t least in duplicate.

(2) The first copy of a retail invoice shall be issued to the purchaser of goods. The last copy shall be retained by the selling person.

(3) A retail invoice shall carry the following details :-

(a) a consecutive serial number, printed by a mechanical or electronic process.

(b) ahe date of issue.

(c) the name, address and registration number of the

selling person.

(d) full description of the goods.

(e) the quantity of the goods.

(f) the value of the goods per unit.

(g) the total value.

(h) signature of proprietor or partner or director or /authorized agent.

(4) A retail invoice for interstate sale and exports out of the country shall carry the following details in addition to the details mentioned in sub-rule (3), namely **:-**

(a) the name , address and registration number of the purchaser,

(b) the rate and amount of tax charged in respect of taxable goods;

(c) serial number of Form VAT-36 ; and

(d) mode of transportation and details thereof.

56. Particulars to be mentioned in credit or debit note .-- (1) A credit or

debit note, shall be issued from the VAT or retail invoice book and shall contain the following information:-

(a) words “debit note’ or ‘credit note” shall be written on the invoice prominently.

(b) the name, address and registration number of the person to whom issued.

(c) number and date of invoice to which credit or debit note relates.

(d) brief explanation about issuance of debit or credit note.

(e) the value of goods and the amount credited or debited along with tax effect.

(2) The note shall carry the date of issue and signature of proprietor or partner or director or authorized agent.

57. Particulars and information to be mentioned in a delivery challan.-- (1) A delivery challan for transfer of goods other than by way of sale , shall be

issued from duly bound book ,except when the challans are prepared on computer or any other electronic or mechanical device. It shall be atleast in triplicate. The first copy shall be for purchaser or consignee. The second copy shall be for the transporter. The last copy shall be retained by the consignor. The serial number shall be printed by a mechanical process.

(2) A delivery challan shall contain the following particulars :-

(a) the words, “Delivery Challan” shall be prominently printed on the document.

(b) serial number of Form VAT-36 in case of interstate transaction.

(c) date of transfer of goods.

(d) name, address and registration number of the consignee.

(e) description of goods, weight, quantity, estimated price per unit and total estimated value of goods.

(f) mode of transportation of goods and details thereof.

(g) signature of the Consignor.

58. Electronic maintenance of record. -- (1) A person may electronically maintain or generate all or any of the records, returns and invoices prescribed under rules 53 to 57, using a computer, in electronically legible format after informing the Commissioner or the designated officer about the system to be followed. Whenever changes are made in the system, the person shall inform the Commissioner or the designated officer, as the case may be, within a period of fifteen days of such change.

(2) The printouts (hard copies) of records and documents must be taken out at the end of each month and kept in bound folders, separately for each type of record, returns and invoices.

(3) The person shall ensure that proper back–up records are also maintained and preserved so that in the event of destruction due to unavoidable accidents or natural causes, the information can be restored within a reasonable

period of time from such accident or natural cause. All such records, returns, invoices and other documents (both electronic and hard copy, including back–ups) , shall be preserved and retained for a period of six years (counted from the first day of the financial year following the financial year to which a record, return or invoice pertains) or until the assessment becomes final, whichever is later.

(4) It shall be incumbent upon the person, who maintains the electronic records, to produce on demand, the relevant records, in hard copy and/or in the electronically legible format along with the flow and treatment of the transactions through the accounting system, from the stage of initiation to closure and storage to the designated officer, or the audit parties, deputed by the competent authority.

(5) The person shall also provide account of the audit trail and inter–linkages, whether paper or electronic, and the financial accounts record layout, data dictionary and total number of records in each field along with sample copies of such records.

(6) In case, any person is found to be misusing this facility or not providing access to the information or if there are any other cogent reasons, the Commissioner or any other authorised officer, as the case may be, may, after recording such reasons and after taking into consideration the explanation tendered by the person regarding the discrepancies, if any, prohibit a person from electronically maintaining or generating any records, returns or invoices.

59. Manner of authentication of account books. -- The authentication of the account books by the designated officer shall be done by appending his signature along with his seal at one or more places in each of the books, or documents, produced before him.

60. *Record of cross checking and notice for survey*. -- The designated officer shall keep a record of the notices issued for the purpose of cross-checking,

survey and authentication of account books.

61. Procedure for search and seizure. -- (1) All seizures or searches under section 46, shall be made in accordance with the provisions of the Code of Criminal Procedure, 1973.

(2) Any officer, while exercising power under section 46, may take assistance of any police officer of the State.

(3) Any accounts, registers or documents seized under section 46, shall not be retained beyond the period referred to in the aforesaid section.

(4) If, any person from whom any accounts, registers or documents have been seized under section 46 , does not take delivery of such accounts, registers or documents within the time specified in the notice issued in this behalf, the designated officer shall be at liberty to take appropriate action.

62. Inspection, search *and seizure of accounts, registers and documents of a transporter, carrier or transporting agent..--* The provisions of section 46 and rule 61**,** shall apply *mutatis mutandis* in respect of inspection, search and seizure

of accounts, registers and documents relating to transport business of a transporter, carrier or transporting agent.

CHAPTER-IX

TRANSPORTATION OF GOODS

63. Delivery challan and declaration. -- (1) The declaration referred to in the first proviso to sub-section (2) of section 51, shall contain the particulars as are prescribed in Form VAT – 12.

(2) The form referred to in the second proviso to sub-section (2) of section 51 shall be in Form VAT – 36.

(3) The declaration referred to in the first proviso to sub-section (4) of section 51, shall contain the particulars as are prescribed in Form VAT – 35.

(4) The bond with sureties referred to in clause (a) to sub-section (6) of section 51, shall be in Form VAT-37.

(5) For the purposes of clause (d) of sub-section (7) of section 51, the receipt, shall be in Form VAT - 38. It shall be in duplicate. The original copy thereof, shall be issued to the owner of the goods or his representative or the driver or any other person in charge of the goods vehicle or vessel, in token of having received the amount of cash security and carbon copy thereof shall be retained by the office.

64. Procedure for furnishing information at the Information Collection Centre .--(1) The owner or person in charge of the goods vehicle shall submit before the authorised person at the Information Collection Centre ;-

(a) transporter's copy of VAT invoice or retail invoice or delivery challan, as the case may be;

(b) declaration for transport of goods to and from the State in Form VAT–36, in duplicate; and

(c) Goods Receipt or trip sheet or way bill or log book, as the case may be.

(2) The authorised person at the Information Collection Centre, shall enter the relevant information in the computer and generate serially numbered computerized printouts of Form VAT-12 or Form VAT-35, in duplicate, whereafter the documents mentioned in sub-rule (1), shall be returned to the person in charge of the goods along with the aforesaid Forms in duplicate.

(3) The authorised person shall charge such sum, as may be fixed by the Commissioner from time to time as service charges for issuing the computer printouts in Form VAT-12 or Form VAT-35, as the case may be, from the owner or the person in charge of the goods vehicle.

(4) The owner or the person in charge of the goods vehicle, shall submit the documents referred in sub-rule (1) , in original and copies thereof alognwith the duly signed copies of Form VAT-12 or Form VAT-35, as the case may be, to the officer in charge of the Information Collection Centre:

Provided that no such copies of the documents, shall be required where declaration in Form VAT–36 is submitted.

(5) The officer- in- charge of the Information Collection Centre, shall retain the original foil of declaration furnished in Form VAT-36 and a copy of Form VAT - 12 or Form VAT - 35, as the case may be, and shall return the duly stamped and signed copies of the following documents to the owner or person in charge of the goods vehicle, namely:

(a) a copy each of the duplicate copy of VAT invoice or retail invoice or delivery challan and trip sheet or log book or way bill and goods receipt;

(b) a copy of Form VAT-12 or Form VAT-35, as the case may be; and

(c) duplicate foil of Form VAT- 36:

Provided that where Form VAT – 36 is not required to be submitted under these rules, the officer in charge shall also retain copies of the documents as mentioned in clause (a) and (b).

65. Procedure regarding declaration for transport of goods to and from the State.--(1) The Form referred to in the second proviso to sub-section (2) of section 51 for the sale or dispatch of the goods by a taxable person from within the State to a place outside the State or for the import of the goods from

outside the State, shall be in Form VAT - 36. It shall be furnished, if the goods are meant for trade, commerce or industry and the amount of a single transaction exceeds rupees ten thousand and are other than the goods declared tax free under section 16.

(2) The procedure to issue blank Form VAT-36, its use and submission to the designated officer after use , shall be as hereinafter provided:-

(a) Form VAT-36 shall be got printed by the State Government or in certain cases , it may allowed to be procured electronically, subject to such security measures and on payment of such fee, as may be specified by the State Government from time to time. The aforesaid Form , shall be in triplicate, that is, the counter foil, the original foil and the duplicate foil and shall be issued to the taxable person, on making an application in Form VAT–36-A, to the designated officer against cash payment or treasury receipt of rupee one for each form;

(b) The taxable person, shall apply to the designated officer in Form VAT–36-A, stating clearly his reasonable demand for a period not more than three months, disclosing the stock and details of Forms already in his possession and also the number of Forms and the date on which these were last issued;

(c) If the designated officer is satisfied that the requisition of the taxable person is genuine and reasonable, he may issue him as many forms as he may deem proper;

(d) The taxable person to whom the above said Forms are issued, shall be responsible for their proper custody and use. If such Form whether blank or filled up, is lost either from the custody of a taxable person or from any other person in transit, the taxable person , shall report immediately the loss of the same to the designated Officer from whom he had obtained it.

(e) On receipt of the report, the designated officer shall call upon the taxable person to furnish a reasonable security by way of an indemnity bond in Form VAT - 36C in respect of each lost Form separately or in respect of all the lost Forms collectively to safeguard against their misuse and the designated officer shall notify the loss of Forms ;

(f) If the taxable person closes down his business and surrenders his registration certificate or his registration certificate is cancelled for any other reason, he shall forthwith surrender all the VAT - 36 Forms lying unused with him to the designated officer from whom he had obtained them ;

(g) The taxable person shall maintain a register containing accounts of such Forms in a register in Form VAT – 36-B ;

(h) The taxable person shall produce the register referred to in clause (g) with his application for getting more Forms. Part C of the application, shall be perforated and affixed in the Account Register in Form VAT – 36-B of the taxable person by the designated officer issuing the forms ;

(i) The State Government may, by notification in the Official Gazette, declare certain serial number, series, designs or colour of Form VAT - 36, as obsolete and invalid. All the taxable persons shall, on or before the date from which the Form VAT - 36 are declared obsolete and invalid, surrender to the designated officer, all such Forms, which may be in their possession and may obtain new forms in exchange. However, new Forms shall not be issued to a taxable person until he has rendered the account of the old Forms, issued to him and actually returned the balance of Forms in his possession, if any, to the designated officer.

(j) A taxable person selling or consigning or transferring or exporting goods outside the State

and the territory of India of the value ,exceeding rupees ten thousand , shall be required to fill up Form VAT - 36, in triplicate with full particulars and shall sign and stamp all the three foils of the said Form. The original and duplicate foil of the filled Form alongwith other documents as required under section 51 of the Act, shall accompany the goods during the course of transportation. The counter foil shall be retained by the taxable person ;

(k) At the first Information Collection Centre before his exit from the State , the owner of the goods or the driver of the vehicle or any other person in charge of the vehicle or vessel carrying the goods , shall give the original and duplicate foils of the Form to the officer in charge of the said Information Collection Centre , who after satisfying himself about its being complete and correct, shall sign and stamp them with his official seal, keep the original foil in his record and return the duplicate foil of the Form to the person, who has produced the same.

(l) A taxable person importing or receiving goods of value, exceeding rupees ten thousand into the State from any place outside the State, shall send to the selling dealer or consignor of the other State, two foils of Form VAT - 36 obtained by him under clause (c), duly filled,

signed and stamped. He shall , retain the counter foil with him ;

(m) On his entry into the State, at the first Information Collection Centre, the owner or the driver of the vehicle or any other person in-charge of the vehicle or vessel, carrying the goods, as the case may be, shall produce both the above said foils to the officer-in-charge of the said Information Collection Centre, who after satisfying himself about their being complete, correct and genuine, shall sign and stamp them with his official seal and keep the original foil in his record. The officer, shall return the duplicate foil of the Form to the person, who has produced the same, who shall carry the duplicate foil alongwith goods during their transportation in the State ;

(n) The owner of the vehicle or the transport company or the transport agency, as the case may be, shall deliver to the consignee, while delivering the consigned goods, the duplicate foil of the Form duly authenticated by the officer in charge of Information Collection Centre, alongwith Invoice and Goods Receipt ;

(o) The importer shall preserve the foil and other documents delivered to him under clause (n) for such period , as may be specified by the Commissioner and produce them before the

designated officer , whenever demanded by him ;

(p) Where a duly completed Form, issued by a purchasing taxable person or consignee to a selling dealer or consignor, is lost in transit or in the hands of the selling dealer or consignor, the purchasing taxable person or the consignee, as the case may be , shall on demand, by such selling dealer or consignor, issue a duplicate Form to him in the same manner in which original Form was issued:

Provided that before issuing a duplicate Form, the purchasing taxable person or consignee, shall give the following declaration in red ink, duly signed by him, on each of the three foils of such duplicate declaration Form:-

"I, hereby declare that this is the duplicate in lieu of the original of the declaration Form No. _____ signed on_____and issued to M/s_____ in respect of _____ (description of goods) valuing at Rupees _____."

(q) No taxable person shall issue any Form , except one, obtained by him from the designated officer or procured electronically and not declared obsolete or invalid under the provisions of clause (i) ;

(r) The Commissioner may , issue, from time to time detailed instructions for issue of blank Forms to a taxable person, their use, submission after use and surrender of unused Forms by him to the designated officer and maintenance of record in relation thereto ;

(s) Notwithstanding any thing contained in the preceding clauses, if an importer of goods is unable to produce Form VAT-36 at the Information Collection Centre, he may at his option, pay cash security to be calculated at the rate of tax applicable under section 8 on the value of such goods. The cash security so paid at the Information Collection Centre, may be adjusted towards his tax liability at the time of filing return under section 26; provided the goods are duly reflected in his account books and declaration in Form VAT – 36 is submitted to the designated officer within fifteen days from the receipt of goods by him.

(3) (a) In case, a taxable person is importing goods of value, exceeding rupees ten thousand , meant for the purpose of trade, commerce and industry from outside the State by Rail, Air,

Sea or Post Office or Courier, he or his representative, shall fill the original and duplicate foils of the **Form VAT-36,** obtained by him , depicting the details of import as per invoice or delivery challan, railway receipt, bill of lading or any document of this nature before taking the delivery of the goods.

(b) The taxable person or his representative, shall submit the original foil and the duplicate foils of **Form VAT - 36**, in the office of the designated officer in whose area his business premises falls.

(c) The taxable person or his representative , shall carry the duplicate foil of the Form so obtained, alongwith the goods during the course of transportation from Railway, Airport or Post Office or Courier to his place of business ;

(d) A taxable person selling or consigning or transferring or exporting goods outside the territory of India of the value, exceeding rupees ten thousand, meant for the purpose of trade to a person outside the State by Rail, Air, Sea, Post or Courier , shall fill **Form VAT - 36** according to invoice or delivery challan, railway receipt, bill of lading or any document of this nature ;

(e) He shall submit the original foil in the office of the designated officer. The concerned

designated officer after verifying the correctness of the Form, shall put his signature and affix seal on both the foils. He shall keep the original foil in his official record and return the duplicate foil to the taxable person. The taxable person, shall carry the duplicate foil alongwith the goods while transporting the same from his business premises to the Railway Station, Airport, Seaport, Post Office or office of the Courier Services;

(f) Whoever transports or carries any consignment of the goods referred to in sub-clauses (a) and (d) from or to a Railway Station, Steamer, Airport or Post Office or any other place, he shall carry with him the copy of the Form mentioned in these clauses alongwith the other documents and whenever a road vehicle transporting such consignment or person carrying such consignment is intercepted, he shall present such Form along with other documents to such officer , as may be authorised by the Commissioner in this behalf;

(g) Nothing contained in this rule shall be considered to impose any obligation on railway administration or railway servant or the post office or any officer of the post office or to empower any search, detention or seizure of any goods on a railway as defined in the Railways Act, 1989 or in a post office as defined in the Indian Post Office Act, 1898.

66. Maintenance of records by carrier of goods.-- Every carrier of goods or his agent , shall maintain true account of goods transported, delivered or received for transport containing the particulars like name, address, registration number of consignor or consignee, value and description of the goods. Such record shall be preserved by him for a period of six years.

67. Procedure of accepting goods for transportation from the taxable person.-- (1) No carrier of goods or its agent shall transport or, accept for booking for transportation unless :-

(a) the consignment is covered by a VAT invoice, a retail invoice or a delivery challan; and

(b) a declaration for transport of goods to and from the State in **Form VAT - 36** with original and duplicate foils duly filled by the consignor, if the value of the invoice exceeds rupees ten thousand.

(2) The transporter shall issue transport receipt for goods received and way-bill in Form VAT-39 and Form VAT-40 ,respectively.

(3) The transporter shall enter full particulars of the goods received for transportation in a register to be maintained in Form VAT-41.

68. Procedure for delivery of goods by the carrier of goods or transporters to a taxable person.-- (1) No carrier of goods or its agent , shall accept delivery of the goods coming from outside the State unless ;-

(a) the consignment is covered by an invoice or delivery challan as the case may be ;

(b) a declaration for transport of goods to and from the State in **Form VAT - 36 ,**duplicate foil duly filed in by the consignor and stamped by the officer in charge of the Information Collection Centre, if the value of invoice exceeds rupees ten thousand ,is submitted ;

(c) goods receipt (GR) originating from place of commencement of transportation is furnished ; and

(d) the declaration Form duly stamped by the officer in charge of the Information Collection

Centre in **Form VAT-12** is submitted.

(2) After receiving the goods, the transporter shall enter all the particulars of the consignment in a register in Form VAT - 42.

The transporter shall take an acknowledgement from the taxable person or the receiver of the goods , duly signed and stamped on the goods receipt (GR)/transport receipt (TR) and shall enter full particulars in the Form VAT - 42.

69. Taxable person to maintain true account of goods received and dispatched. -- (1) Every taxable person shall maintain true record of goods received or goods dispatched in a register, which shall be in Form VAT - 43 and Form VAT – 44 , respectively.

(2) No person or his authorized agent , shall take delivery of the goods, the sale or purchase of which is taxable under the Act, from or deliver the goods for booking to a carrier of goods including an agent of a Transport Company or Booking Agency, unless ;-

(a) a copy of the purchase invoice or sale bill or VAT invoice or retail invoice or cash memo or delivery challan or declaration for transport of goods to and from the State in **Form VAT - 36**, if required, as the case may be, covering the consignment, is furnished to the transporter

or his representative;

(b) particulars of consignment intended to be booked , are furnished in the forwarding note in **Form VAT – 45** to the agent , who takes delivery or delivers goods for booking is in possession of a letter of authority bearing his signatures duly attested from the consignee or consignor, as the case may be;

(c) register in **Form VAT - 43** or **Form VAT - 44**, as the case may be , maintained by a registered person, containing entries in regard to such consignment ,is produced and got authenticated from the carrier of the goods or an agent of the Transport Company or Booking Agency, as the case may be;

(d) stamped endorsement indicating his full particulars and registration certificate number under the Act, if any, is recorded on the transport receipt by the consignee; and

(e) the consignor or the consignee being an unregistered person under the Act, gets the Forwarding Note or the Transport company receipt in respect of consignment of goods intended to be booked to a place outside the State, or brought from a place outside the State countersigned from the Excise and Taxation Officer of the district or any other officer authorised by him.

70. Auction procedure.- The goods detained or seized , which have not been released or got released as per due process of law , shall be sold by public auction after following the procedure herein after provided:-

(i) The owner of the goods , shall have the first choice to re–acquire the goods on payment of tax, penalty or other dues for which the designated officer shall issue a notice calling upon such person to re-acquire the goods within the time specified in such notice and on such person's failure to do so , the goods shall be put to public auction ;

(ii) the auction ,shall be conducted by a committee comprising of three officers, i.e. Assistant Excise and Taxation Commissioner in charge of the district or Assistant Excise and Taxation Commissioner (mobile wing) or Assistant Excise and Taxation Commissioner (ICC) , as the case may be, and two Excise and Taxation officers ;

(iii) the auction, shall be conducted after the Assistant Excise and Taxation Commissioner or the designated officer or the officer concerned certifies that the goods have not been got released even after the process of law has been completed or the goods are of perishable nature

and need immediate disposal ;

(iv) the Assistant Excise and Taxation Commissioner in charge of the district , may fix a particular day in a year for putting the goods seized or detained to auction and such date , shall be widely publicized ;

(v) the Assistant Excise and Taxation Commissioner in charge of the district shall , cause to be published on the Notice-Board of his office, a list of the goods ,detained or seized and intended to be sold. The notice in prescribed Form VAT – 46, shall specify the place, day and time of auction. A notice of fifteen days shall be given before the sale by auction is to be conducted. A copy of such notice and list of goods, shall also be displayed at one or more public places, Information Collection Centres and office of the Assistant Excise and Taxation Commissioner in charge of the district in which the goods were detained or seized and, if considered necessary, wide publicity of such auction , may be given in leading news paper(s). Before doing so , the Assistant Excise and Taxation Commissioner in charge of the district shall , issue a notice in Form VAT - 47 to the owner of the goods ;

(vi) the intending bidders, shall deposit the earnest money equivalent to a sum amounting to ten percent of the estimated value of the goods before the commencement of the auction ;

(vii) the auction proceedings shall be recorded in writing in Form VAT- 48 ;

(viii) where the purchaser fails to pay the bid money, the goods shall be resold by auction at once and earnest money deposited by the defaulting purchaser, shall be forfeited to the State Government. The earnest money deposited by the unsuccessful bidders ,shall be refunded to them immediately after the auction is over ; and

(ix) the final bid ,shall be approved by the Deputy Excise and Taxation Commissioner in charge of the Division, if the auction money exceeds rupees fifty thousand.

(x) the auction–purchaser ,shall pay the sale value of the goods in cash immediately after the sale and he shall not be permitted to carry away any part of the goods until , he has paid for the same in full and until ,the sale has been confirmed by the appropriate Authority mentioned in clause (viii) .

(xi) after receiving the amount by the above said procedure , the goods shall be delivered and a receipt thereof shall be issued in **Form VAT - 49**.

79. Appeal, revision, register(s), -- (1) The Appellate and the Revisional Authority, shall maintain the Institution Register, Peshi Register and Disposal Register in Form VAT-50, Form VAT-51 and Form VAT-52, respectively. Sections 62 and 63.

(2) The designated officer, shall maintain a register of cases in which appeals have been filed and litigation in pending in Form VAT-53.

80. Salaries and allowances of the chairman, vice chairman or a member of a Tribunal.-- (1) The salaries and allowances of the Chairman, Vice Chairman or a Member of a Tribunal , shall be as follows:_ section 4.

(a) If , he is a retired Judge of the High Court or a retired member of the Indian Administrative Service, or he is retired officer of the Department of Excise and Taxation, Punjab not below the rank of Additional Commissioner, he shall get the substantive pay drawn by him at the time of retirement , less the amount of gross monthly pension ,but his pay plus gross monthly pension, shall not exceed the substantive pay drawn by him at the time of retirement:

Provided that the State Government may in deserving cases, relax this condition and allow officiating pay drawn at the time of retirement

instead of substantive pay:

Provided further that the salaries and allowances in case of the member being an Advocate or Chartered Accountant, shall be such as may be determined by the Government ; and

(b) If , he is a serving Judge of the High Court or a serving member of the Indian Administrative Service, or he is a serving officer of the Department of Excise and Taxation, Punjab not below the rank of Additional Commissioner, he shall get such salaries and allowances , as he would have drawn, had he not been appointed the Presiding Officer or a Member of a Tribunal:

Provided that if the person appointed as Presiding Officer or Member of a Tribunal retires during his tenure as such, his salaries and allowances immediately after the date of retirement , shall be such, as are provided in clause (a) above.

Explanation - The words ‘gross monthly pension’ as used in this rule,

shall mean pension plus pension equivalent of death-cum-retirement gratuity and commuted pension.

The Chairman, Vice Chairman or a Member of a Tribunal, shall for journeys performed in connection with his official duties, be entitled to the traveling allowance at the rates for the time being admissible to the group 'A' officers of the State.

(2) The Chairman, Vice Chairman or a Member of a Tribunal, shall be entitled to such medical facilities as are admissible to the (Group. A) Officers of the State.

The Chairman, Vice Chairman or a Member of a Tribunal shall not accept any other assignment without the prior permission of the State Government.

81. Leave and Leave salary.-- (1) The Chairman, Vice Chairman or a Member of a Tribunal shall, if he is a serving Judge of the High Court or a serving member of the Indian Administrative Service or he is serving officer of the Department of Excise and Taxation, Punjab , not below the rank of Additional section 4.

Commissioner , be entitled to such kinds of leave including casual leave as is admissible under the provisions of Service Rules applicable to him and if he is a retired Judge of the High Court or a retired member of the Indian Administrative Service or he is retired officer of the Department of Excise and Taxation, Punjab ,not below the rank of Additional Commissioner, he shall be entitled to such kinds of leave including casual leave , as was admissible immediately before his date of retirement according to Service Rules applicable to him:

Provided that the leave and leave salary in case of the member, being an Advocate or Chartered Accountant, shall be such as may be determined by the State Government.

The power to grant leave shall vest in the State Government.

CHAPTER – X

APPEAL AND REVISION

71. Appeal.-- (1) An appeal against every original order referred to in section 62, shall contain the following particulars and information, namely :- section 62 and 63.

(a) the name and address of the appellant;

(b) the date of the order against which an appeal is made;

(c) the authority against whose orders , the appeal is made;

(d) a clear statement of facts and grounds of appeal;

(e) reasons for the delay in appeal, if any;

(f) the relief prayed for; and

(g) signatures and verification by the appellant or by an agent duly authorised by him in that behalf in the following form, namely:-

"I,_____Proprietor/Partner/ Director/ Agent, appointed by the appellant named in the above memorandum of appeal, do hereby declare that the facts as stated above ,are true to the best of my knowledge and belief.

(Signature)"

(2) The memorandum of appeal, shall be submitted along with the original order, against which it is made or duly authenticated copy thereof, unless the

omission to produce such order or copy is explained at the time of the presentation of appeal to the satisfaction of the appellate authority.

(3) Receipt for statutory payment of twenty five per cent of the amount, shall also be submitted with the memorandum of appeal.

(4) The memorandum of appeal shall either be presented by the appellant or his agent to the appellate or be sent by registered post.

72. Summary rejection. – (1) If, memorandum of appeal is not filed as per section 62. provisions of rule 71 the appeal shall be entertained.

(2) The appellate authority may dismiss an appeal by an order in writing, if it is not field within the stipulated period of thrity days :

Provided that the appellate authority may , in the interest of justice, for the reasons to be recorded in writing, condone the delay in cases where appeal is not filed within the stipulated period ;

Provided further that before dismissing an appeal, the appellant shall be given a reasonable opportunity of being heard and the order of dismissing the appeal, shall be made in writing by recording the reasons therefore.

73. Hearing of appeal,--(1) (a) If an appeal is not dismissed summarily, a reasonable opportunity of being heard to the parties concerned shall be afforded by the appellate authority. section 62.

2. A copy of memorandum of the appeal shall be provided to the respondent with a view to file proper reply thereto.

74. Stay of recovery of balance amount.—(1) while filing an appeal, the , the appellant may submit an application to the appellate authority for staying the recovery of the balance amount of seventy five per cent by giving cogent reasons therefor. section 62.

(2) The appellate authority shall dispose of the stay application within a period of thirty days from the date of its submission, failing which it shall be deemed that the recovery of the balance amount has been stayed till the disposal of the application.

75. Revision, - the provisions of appeal mention in rules 71 to 74 and 77 shall mutatis mutandis apply to the revisions also.

76. Transfer of appeal or revision. -- The Commissioner may either suo-motu or on an application, for reasons to be recorded in writing, transfer an appeal or revision, as the case may be,at any stage of the proceedings pending before any appellate authority or revisional authority subordinate to him to another appellate or revisional authority and shall communicate the order of transfer to the appellant or the petitioner , affected by the order and to the appellate or revisional authorities concerned. section 3(3)

77. Supply of certified copy .--A certified copy of every order passed by the appellate authority , the revisional authority , shall be supplied to the concerned section 62.

parties free of cost:

Provided that where the orders are pronounced in the absence of the parties, such *ex parte* orders shall be communicated to the parties.

78. Appeal or revision to the Tribunal. -- (1) Any person aggrieved by the order of an appellate authority or a revisional authority, may file an appeal or revision, as the case may be, to the Tribunal. section 63 and 65.

(2) The provisions of rules 71 to 74 and 77 shall apply mutatis mutandis to the submission of appeal or revision, summary rejection, hearing and disposal of cases by the Tribunal, except that it shall be accompanied by five copies of memorandum of appeal.

(3) Every order passed by the Tribunal shall be communicated to the Commissioner, concerned appellate authority or the revisional authority, the authority passing the original order and the appellant free of cost.

79. Appeal, revision, register(s), -- (1) The Appellate and the Revisional Authority, shall maintain the Institution Register, Peshi Register and Disposal Register in Form VAT-50, Form VAT-51 and Form VAT-52, respectively. Sections 62 and 63.

(2) The designated officer, shall maintain a register of cases in which appeals have been filed and litigation in pending in Form VAT-53.

80. Salaries and allowances of the chairman, vice chairman or a member of a Tribunal.-- (1) The salaries and allowances of the Chairman, Vice Chairman or a Member of a Tribunal , shall be as follows:_ section 4.

(c) If , he is a retired Judge of the High Court or a retired member of the Indian Administrative Service, or he is retired officer of the Department of Excise and Taxation, Punjab not below the rank of Additional Commissioner, he shall get the substantive pay drawn by him at the time of retirement , less the amount of gross monthly pension ,but his pay plus gross monthly pension, shall not exceed the

substantive pay drawn by him at the time of retirement:

Provided that the State Government may in deserving cases, relax this condition and allow officiating pay drawn at the time of retirement instead of substantive pay:

Provided further that the salaries and allowances in case of the member being an Advocate or Chartered Accountant, shall be such as may be determined by the Government ; and

(d) If , he is a serving Judge of the High Court or a serving member of the Indian Administrative Service, or he is a serving officer of the Department of Excise and Taxation, Punjab not below the rank of Additional Commissioner, he shall get such salaries and allowances , as he would have drawn, had he not been appointed the Presiding Officer or a Member of a Tribunal:

Provided that if the person appointed as Presiding Officer or Member of a Tribunal retires during his tenure as such, his salaries and allowances

immediately after the date of retirement , shall be such, as are provided in clause (a) above.

Explanation - The words ‘gross monthly pension’ as used in this rule, shall mean pension plus pension equivalent of death-cum-retirement gratuity and commuted pension.

The Chairman, Vice Chairman or a Member of a Tribunal, shall for journeys performed in connection with his official duties, be entitled to the traveling allowance at the rates for the time being admissible to the group ‘A’ officers of the State.

(3) The Chairman, Vice Chairman or a Member of a Tribunal, shall be entitled to such medical facilities as are admissible to the (Group. A) Officers of the State.

The Chairman, Vice Chairman or a Member of a Tribunal shall not accept any other assignment without the prior permission of the State Government.

81. Leave and Leave salary.-- (1) The Chairman, Vice Chairman or a section 4.

Member of a Tribunal shall, if he is a serving Judge of the High Court or a serving member of the Indian Administrative Service or he is serving officer of the Department of Excise and Taxation, Punjab , not below the rank of Additional Commissioner , be entitled to such kinds of leave including casual leave as is admissible under the provisions of Service Rules applicable to him and if he is a retired Judge of the High Court or a retired member of the Indian Administrative Service or he is retired officer of the Department of Excise and Taxation, Punjab ,not below the rank of Additional Commissioner, he shall be entitled to such kinds of leave including casual leave , as was admissible immediately before his date of retirement according to Service Rules applicable to him:

Provided that the leave and leave salary in case of the member, being an Advocate or Chartered Accountant, shall be such as may be determined by the State Government.

The power to grant leave shall vest in the State Government.

CHAPTER - XI

MISCELLANEOUS

82. Maintenance of daily collection register.-- Every designated officer shall maintain a Demand and Collection Register in **Form VAT-55,** showing the payment of VATor TOT, penalty, interest, composition money, input tax credit carried over and other amount deposited by the persons. section 70

83. Record of returns of taxable or registered persons. -- Record of returns of taxable persons and registered persons, shall be maintained by the designated officers in separate registers. section 70.

84. Receipt of monthly scroll from the treasury. -- Every Treasury Officer, shall send to the District Excise and Taxation Office within the first week of each month, a statement of the amounts credited in the Treasury under the Act and section 70

these rules during the preceding month.

85. Service of summons.-- The summons to be issued by the Assessing, Appellate and Revisional Authority for appearance of any person or for the production of a document shall be in **Form VAT - 57**. section 70

86. Service of notice.-- (1) Notice under the Act, or under these rules, shall be served by one of the following methods:- Section 70

(a) by delivery by hand or through courier, of a copy of the notice to the addressee or to any other agent ,duly authorised in this behalf by him or to a person , regularly employed by him in connection with the business in respect of which he is registered as a person or to any adult male member of his family residing with the person; or

(b) by registered post ;

Provided that if upon an attempt having been made to serve any such notice by either of the above said methods , the authority concerned has reasonable grounds to believe that the addressee is evading the service of notice

or that, for any other reason , which in the opinion of such authority is sufficient that notice cannot be served by any of the above mentioned methods, the said authority shall , after recording the reasons therefor , cause the notice to be served by affixing a copy thereof ;-

(a) if the addressee is a person, on some conspicuous part of the person's office or the building in which the person's office is located or upon some conspicuous part of the place of the person's business last intimated to the said authority by the person or of the place where the person is known to have last carried on business; or

(b) if the addressee is not a person, on some conspicuous part of his residence or office or the building in which his residence or office is located and such service shall be deemed to be as effectual as if ,it has been made on the addressee personally:

Provided further that, where the officer at whose instance the notice is to be served , is on enquiry satisfied ,that the said office, building, place or

residence does not exist or is not traceable, such officer, may by an order in writing , dispense with the requirement of service of the notice under the preceding proviso.

When the officer serving a notice delivers or tenders a copy of the notice to the person or addressee personally or to his agent or to any of the persons referred to in clause (a) of sub-rule (1), he shall require the signature of the person to whom the copy is so delivered or tendered in token of an acknowledgement of service endorsed on the original notice. When the notice is served by affixing a copy thereof in accordance with the first proviso to sub-rule (1), the officer serving it , shall return the same in original to the authority , which issued the notice with a report endorsed thereon or annexed thereto, stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the addressee's office or residence or the building in which his office or residence is located or his place of business was identified and in whose presence the copy was affixed. The said officer shall also

obtain the signature or thumb-impression of the person identifying the addressee's residence or office or building or place of business on his report.

(2) When service is made by post, the service, shall be deemed to be affected by properly addressing or preparing the notice and posting it by registered post with acknowledgement due, and unless, the contrary is proved, the service shall be deemed to have been affected at the time at which the notice would be delivered in the ordinary course of post.

87. Fees.- (1) Except, as otherwise provided , every person shall be required to pay the fee of rupees one hundred in the form of court fee stamps ;- Section 70 and 71

(a) on a memorandum of appeal or on application for revision to the Commissioner or on an application for revision to the Tribunal;

(b) on an application for obtaining copies of record;

(c) for inspection of records of his personal file or any entry relating to himself in any register maintained under the rules;

(d) search of record for any financial year, but not exceeding preceding five years;

(e) for obtaining copy of any entry in the register maintained under these rules;

(f) for obtaining copy of every notice or summons issued by a designated officer;

(g) for obtaining copy of every return or statement recorded in any enquiry held under these rules or of an order of an objection or of assessment of tax or any other document of which copy is permissible under these rules;

(h) for obtaining every additional certified copy of an order of assessment of tax;

(i) for obtaining copy of any other order passed under the Act or these rules; and

(j) on application for amendment in the constitution of the firm or any other amendment in the original registration certificate ;

(2) A separate application, shall be made for inspection of each and every record of the register.

88. Fee for obtaining record from appellate authorities. -- The provisions of rule 87, shall apply mutatis mutandis to inspection of records in the office of the appellate and revising authorities and grant of copies thereof. sections 70 and 71.

89. Fee for determination of disputed questions.-- An application to the Commissioner under section 85 of the Act for determination of a disputed questions, shall be accompanied with a treasury receipt of a fee of rupees five hundred. sections 70,71 and 85.

90. Business owned by a person under legal disability. -- Trustee, guardian or manager, whether appointed by a Court or the Court of Wards for carrying on a section 70

business on behalf of an owner, who is under disability, shall be liable to perform all obligations imposed by the Act and these rules in respect of such business to the same extent as the owner would have been liable, if he had not been under disability and had been carrying on the business himself.

91. Business forming part of estate under the control of a Court.-- The Administrator General, the official trustee, an executor or administrator, under the Indian Succession Act, 1925(CA 39 of 1925), or any receiver, carrying on any business forming part of an estate, placed under his control by an order of a Court, shall be liable to perform all obligations imposed by the Act and these rules in respect of such business to the same extent as , if he was the owner of the business and shall be liable to pay any tax assessed or interest due or penalty imposed thereon for the period during which, he remained in control thereof. section 83.

92. Superintendence and control of the administration under the Act. -- (1) section 75.

The Commissioner shall superintend the administration and the collection of tax leviable under the Act and shall control all officers empowered there under.

(2) Subject to the control of the Commissioner, the Deputy Excise and Taxation Commissioner of the division, shall control all other Officers in his division.

(3) The Assistant Excise and Taxation Commissioner incharge of a district shall control all other officers in his District subject to the control and direction of the Commissioner and the Deputy Excise and Taxation Commissioner.

Form

STOCK DECLARATION FOR TOT DEALERS

(See section 12(3) of the Punjab Value Added Tax Act, 2005)

(Please read the instructions carefully before filing the Declaration Form)

Name		TRN											
Address													

Part A

Stock Details of tax paid goods as on 31st March, 2005

Serial No.	Description of Goods	Quantity of Goods.	Value of Goods.
1	2	3	4

Part B

Stock details of goods where tax has not been paid under the Punjab General Sales Tax Act, 1948 as on 31st March, 2005

Sr. No.	Description of Goods.	Quantity of goods.	Value of goods.	Tax rate chargeable as per Punjab Value Added Tax, 2005.
1	2	3	4	5

Declaration.

I, _____ S/o _____ in the capacity as _____ (Director/Partner/Prop.) of M/s _____ declare that the above said statement is true and correct to the best of my knowledge.

Place :_____

Dated : _____ Signature

For Office use only

Date of receipt of Statement.		Signature of officer receiving the statement with designation.	

Date of Verification.		signature of officer verifying with designation		Remarks.	

Date of stock verification wherever applicable		Signature of officer conducting stock verification with designation	

Instructions :-

(i) This statement is required to be filed by a person who has applied for registration for Turnover Tax (TOT) under Punjab Value Added Tax Act, 2005.

(ii) The declaration form is in two parts (Part A) relates to Quantity of stock on which tax has been paid under repealed Act i.e. the Punjab General Sales Tax Act, 1948 and second part (Part B) relates to the stock where no tax has been paid under the said Act.

(iii) In part B, the details of stock are to be given rate of tax wise.

MUKUL JOSHI
Financial Commissioner Taxation and
Secretary to Government of Punjab
Department of Excise & Taxation.

ABCD ETTSA, Punjab
Declaration Form (v.1)
March, 2005

Excise and Taxation Department, Government of Punjab

Declaration Form

See Section 14(2) of Punjab VAT Act, 2005

Claim of Input Tax Credit on stock on hand on 1 April, 2005

(Please read the Instructions carefully before filling the Declaration Form)

Name		VRN											
Address													

Part A. Stock details of tax paid goods

Sr. No.	Name of the Supplier	RC No. of Supplier under PGST	Declaration of Goods	Invoice No. and Date	Quantity	Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Part B. Computation of Input Tax Credit

Sr. No.	Rate of tax shown in invoice	Amount of tax shown in invoice	Rate of tax if amount of tax is not shown in invoice	Purchase tax, if paid		Amount eligible for Input Tax Credit	Remarks
				Rate	Amount		
(1)	(2)	(3)	(4)	(5)		(6)	(7)

DECLARATION

I, _____ S/O _____ in the capacity as _____ (Proprietor/Partner/Director/_____) of M/s _____ declare that the above said statement is true and correct to the best of my knowledge.

I, further declare that the documents on the basis of which Input Tax Credit is claimed have been retained by me.

Place:
Date; Signature

For office use only

Date of receipt of claim		Signature of officer receiving the claim with designation	

Date of verification of claim		Signature of officer verifying the claim with designation		Remarks	

Date of stock verification		Signature of officer conducting stock verification with designation	

Input Tax Credit granted	❑ Fully granted	❑ Partly granted	❑ Not granted
Reason, if not fully granted / not granted			

Instructions

General

1. This Declaration form is required to be filed in respect of tax paid goods on which tax is paid under PGST where goods were taxable at first point.

2. The Declaration Form is in two parts, the first part (Part A) relates to quantity of stock and the second part (Part B) relates to the computation of Input Tax Credit.

3. In respect of interchangeable or intermingled goods or it is not feasible to retain stocks with specific invoices, invoice details in respect of tax paid stock on hand on 31.03.2005 is to be determined on First In First Out (FIFO) basis. For example, if a dealer has 100 pieces of furniture where goods are

purchased and sold over a period of time, the dealer could take up invoices starting from 31.03.2005 and go backwards till he reaches quantity of 100 pieces. Details of these invoices are to be provided in Column 5. Detailed example is given below:

Invoice No. and date	Purchase Quantity	Sale Quantity	Stock Quantity
1.4.2004 (opening balance)			
10.4.2004	28	--	48
15.5.2004	-	18	30
30.6.2004	46	-	76
30.12.2004	50	-	126
02.01.2005	-	16	110
28.02.2005	10	-	120
24.03.2005	-	20	100 (closing balance as on 31.03.2005)

Part A Stock Details of tax paid goods

1. Column 1 is for the Sr. No. where you have to give running Sr. Nos. to each entry.
2. The name of the supplier of the goods which are in stock is to be mentioned in Column 2.
3. The registration No. under PGST of the supplier whose name is mentioned in Column 2 is to be stated in Column 3.
4. Column 4 requires you to fill up the general description of the goods e.g. if you are a dealer of motor vehicles, you need to write the make of the motor vehicle and identification marks, if any, of the motor vehicle. In some cases, you may give the size to distinguish different types of goods held by you in stock
5. Fill in the invoice number and the date of the invoice relating to the purchase of the quantity that is held in stock in Column 5.
6. You are required to fill in the quantity of stock held on 1 April, 2005 in Column 6. Here, you must write what is the measure of the quantity i.e. whether it is kgs, gms, pices, metres etc.
7. Fill in the purchase value of the quantity of the goods held in stock on 1 April, 2005 in Column 7.

Part B Computation of Input Tax Credit

1. Column 1 of this part is a running Sr. No. and should refer to the same Sr. No. that is given in Part A. Thus, the details to be filled up against Sr. No. in Part B will relate to the stock details for the same Sr. No. in Part A.
2. Column 2 of this part required you to fill in the rate of tax which is shown in the purchase invoice referred to in Column 5 of Part A. If the sales tax amount is not shown separately in the invoice, this column should be left blank.
3. Column 3 requires you to fill in the actual amount of tax shown in the invoice as referred to in the corresponding Sr. No. of Part A, Column 5. If sales tax amount is not shown separately in the invoice, this column should be left blank.
4. Column 4 requires you to write the rate of tax included in the purchase price in case the purchase price is inclusive of the tax amount. Otherwise, this column should be left blank.
5. Column 5 requires you to provide the rate and amount of purchase tax, if any, paid by you on the goods together with payment reference.
6. Please compute the amount eligible for Input Tax Credit in accordance with Section 14, Rule 20 and mention in Column 6. Please attach a separate sheet showing the calculation of the amount eligible for Input Tax Credit.
7. In the remarks Column i.e. Column 7 you may put remarks in case you need to provide specific explanation in relation to any of the columns filed in by you relating to that entry e.g. if 10 pieces were purchased under a particular invoice and 4 of them are in stock on 1 April, 2005. You may, in the remarks column, mention the same.
8. Please keep the concerned invoices and other tax paid documents in a separate file ready for verification.

The revised VAT Forms, which are now operative under the Punjab VAT Act & Rules, 2005

Form VAT-1

[See rule 3(2)]

Application for Registration

(Please read the INSTRUCTIONS carefully before filling the form)

Cover Page

Checklist of Mandatory Supporting documents

- ❑ Annexure I
- ❑ Annexure II
- ❑ Annexure III
- ❑ Copy of deed of constitution (Partnership deed [if any], Trust deed, Memorandum and Articles of Association etc) duly certified by the applicant
- ❑ Copy of resolution passed by Board of Directors in case of Company and Governing Body in case of other bodies (Society, Trust etc) evidencing authorization of the signatory to the application
- ❑ Personal bond or Bank Guarantee
- ❑ Treasury receipt for Application Fees
- ❑ Proof of identification of signatory
- ❑ Proof of principal place of business (lease, rent deed, etc.)
- ❑ Evidence of eligibility for registration for VAT/ToT
- ❑ Statement of stock, if requesting change in registration status from TOT to VAT

For Office Use Only

❑ Date of receipt: _____

❑ Serial number of the Acknowledgement Receipt: _____

❑ Accepted Visit date: _____ Certification No. _____

Date of Issue _____

❑ Rejected Reason(s) for rejection _____

❑ Frequency of filing return: _____

Name of receiving official: _____ Designation: _____

Office Code: _____ Signature_____

I. Instructions:

1. Please fill in all the details in CAPITAL letters
2. For field 2, give details of the trade names if the business is carried on in different names.
3. For field 3, please note that it is mandatory for you to register as VAT registrant if you are:

a. a manufacturer whose annual turnover exceeds Rs. 1,00,000/–; **OR**

b. an importer, who brings goods worth more than Re 1/– into Punjab from any place outside its territorial jurisdiction (including from other States and Union Territories in India); **OR**

c. a dealer having registration under CST Act, 1956 and who wishes to retain the CST status; **OR**

d. none of the above, but you have an annual turnover greater than Rs.50,00,000/–

In case you are not a manufacturer and do not fall into any of the above categories but you have an annual turnover greater than Rs. 5,00,000/-, you have the choice to opt for **EITHER** VAT registration **OR** TOT registration.

Please note that if you are a person for whom it is mandatory to register as VAT registrant, you will have to tick VAT (obligatory). In case you choose to opt for **EITHER** VAT registration **OR** TOT registration, you will have to tick VAT (voluntary) or TOT respectively

4. For field 7, more than one boxes may be ticked if applicable. Please note that an 'importer' is a person who brings goods into Punjab from any place outside its territorial jurisdiction including from other States and Union Territories in India
5. For field 7, please name the main nature of business on the basis of value or turnover.
6. For field 8, please name the main goods sold on the basis of value. Please note in case you are an exclusive 'Kirana' or general merchandise dealer then please write 'General merchandise'
7. For field 9, if authorised representative does not have a PAN, then please mark 'Applied for' or 'N/A' as applicable
8. Registration application should be verified and signed by an authorised representative, as defined below:

a. proprietor, in case of proprietorship concern

b. partner, in case of Partnership firm

c. managing director or authorized signatory, in case of a company

d. manager or karta, in case of Hindu Undivided Family

e. principal officer managing the business, in case of any association of individuals

f. authorised representative, in all other cases

II. Instructions for using Annexure I of Registration application

1. To be filled in if the applicant is not a company.
2. The format is to be used for providing details about person(s) who have interest in the business; and whose details have either not been notified to the Department or have undergone changes not notified to the Department.
3. If required please make additional photocopies of the Annexure and attach with Registration application

4. Every sheet filled in Annexure I format has to be signed by the same person (authorised representative) whose particulars are being provided in that sheet
5. Please paste passport size photographs of the person whose details are being provided.

III. Instructions for using Annexure II of Registration application

1. The format is to be used for providing details about all places of business including the principal place of business
2. If required, please make additional photocopies of the Annexure and attach with the registration application
3. Every sheet filled in Annexure II format has to be signed by the same person (authorised representative) who has signed on the registration application

IV. Instructions for using Annexure III of Registration application

1. ***This Annexure needs to be used for providing details about the authorised representative***
2. ***Declaration provided in this Annexure needs to be signed by all the persons having interest in the business***
3. ***If space is inadequate, please provide the declaration in another sheet in the given format***

Form VAT-1

[See rule 3(2)]

Application for Registration

1 Name of the applicant _____

2 Trade name in which business is carried on (if different from name of applicant)

3 Type of registration ❑ VAT (Obligatory) ❑ VAT (Voluntary) ❑ TOT

Tick as applicable

4 Expected Turnover in the current financial year ❑ Rs ***50*** lacs or above ❑ Less than Rs 50 lacs but greater than Rs 5 lacs

Tick one

5 Date from which liable to tax ___ ___ / ___ ___ / ___ ___ ___ ___
DD / MM / YYYY

6 Constitution of business ❑ Proprietorship ❑ Private Ltd. Company ❑ Government Company
❑ Partnership ❑ Public Ltd. Company ❑ Government Corporation
❑ HUF ❑ Society/ Club/ Trust ❑ Central / State Government
❑ Others, please specify _____
(Please fill details about persons having interest in business in **Annexure I**)

Tick one

7 Nature of business ❑ Manufacture ❑ Distribution ❑ Wholesale
❑ Retail ❑ Export ❑ Import
❑ Works Contract ❑ Leasing
❑ Others, please specify _____

Tick all applicable

8 List of principal goods manufactured / sold _____

9 Permanent Account Number ('PAN'), if available _____

10 Registration number under Central Excise Act (if applicable) _____

11 Main operating bank account Bank name: _____ Address: _____
Account No:_____ _____

12 Address of Principal place of business in Punjab

Building Name/ Number _____
Area/ Road _____
City _____
Pin Code _____
Email Id _____

Telephone Number(s)		_____	
Fax Number(s)		_____	
13 Number of places of business in India (attach details about places of business including that of other places of business in Punjab –		Within State (Nos. only)	Outside state (Nos. only)
	Factories	_____	_____
	Godowns/ Warehouses	_____	_____
	Branches	_____	_____
	Shops/ Retail outlets	_____	_____
	Others (Please specify)	_____	_____
14 Total no. of enclosures			

Verification

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

Signature
Full name of authorized representative
Designation
Date
Place

Photograph

Annexure I

Particulars of person(s) with interest in business

1. Name of the Business _____
2. Full Name _____
3. Father's / Husband's Full Name _____
4. Date of Birth (in case of minors) __ __ / __ __ / __ __ __ __
   DD / MM / YYYY
5. Gender ❑ Male ❑ Female

Tick as applicable

6. Principal Place of Business

Building Name/ Number _____
Area/ Road _____
City _____
Pin Code _____
Email Id _____
Telephone Number(s) _____
Fax Number(s) _____

7. Permanent Residential Address

Building Name/ Number _____
Area/ Road _____
City _____
Pin Code _____
Email Id _____
Telephone Number(s) _____
Fax Number(s) _____

8. Status and extent of interest in business Status _____ % _____

9. Particulars of interest in any other business (es) within Punjab, if any.

Name of other business	Complete Address of other business	VRN/TRN	CST Registration No	Nature and extent of interest in the business

10. Particulars of all immovable property owned by or in which the person has any interest

Description of property	Full address of the property	Nature and extent of interest in the property

Verification

I certify that the information given in this form is true and correct to the best of my knowledge and belief and nothing has been concealed.
I further declare that I shall inform the department whenever there is a change in the information provided above

Signature	_____
Full name of the person	_____
Designation	_____
Place	_____
Date	_____

Annexure II

Particulars of places of business

1. Principal place of business

Building Name/ Number _____
Area/ Road _____
City _____
Pin Code _____
Email Id _____
Telephone Number(s) _____
Fax Number(s) _____

2. State _____

3. Date of establishment _____

4. Type (*Tick One*)

❑ Godown ❑ Factory/ Industries ❑ Shop/ Retail outlets

❑ Office/Branch offices ❑ Other (Please specify)

1. Additional places of business (If more than one, attach separate sheets)

Building Name/ Number _____
Area/ Road _____
City _____
Pin Code _____
Email Id _____
Telephone Number(s) _____
Fax Number(s) _____

2. State _____

3. State local tax registration number (if State is other than Punjab) _____

4. Date of establishment _____

5. Type (*Tick One*)

❑ Godown ❑ Factory/ Industries ❑ Shop/ Retail outlets

❑ Office/ Branch offices ❑ Other (Please specify)

Verification

The above statement(s) are true and complete to the best of my knowledge and belief and nothing has been concealed. I further declare that I shall inform the department whenever there is a change in the information provided above

Signature

Full name of the person _____

Designation _____

Place _____

Date _____

FORM VAT-2

[See rule 3,28, 32,37 & 46]

CHALLAN

A

(To be retained in the Treasury)

Invoice of Tax paid into Treasury/Sub Treasury/ Branch of State Bank of India/ State Bank of Patiala or any other Bank authorized to transact Govt. business and credited to the Head of Account “0040-Taxes on Sales, Trade etc. – 102 State VAT”.

District :

Period From : / / 20 To: / / 20

Last date of Payment : / / 20

1. By whom tendered

2. Name of the person:

Complete Address :

VRN/TRN : Demand/Disposal No.:

(a) Voluntary Tax VAT/TOT Rs.

(b) Additional Demand : Rs.

(c) Penalty U/s : Rs.

(d) Interest :	Rs.
(e) Other deposits : (Please specify)	Rs.
(f) TOTAL IN FIGURES :	Rs.
TOTAL IN WORDS :	Rs.

90% of the amount at 2(f) above payable under 0040 IN FIGURES IN WORDS	Rs.
	Rs.

Certified that all the particulars given above are correct.

Signature of depositors

(Designated Officer)

Seal of Designated Officer

Date : | | | / | | | / | **2** | **0** | | |

FOR USE IN TREASURY

Received the sum of Rupees _____ and credited under

Account “0040-Taxes on Sales, Trade etc. –102 State VAT”.

Treasury Accountant

Stamp of Treasury / Treasury Officer /

Agent, State Bank of India /

Sub-Treasury Officer /

Manager, State Bank of Patiala.

or

Any other authorized bank

FORM VAT-2

[See rule 3,28, 32,37 & 46]

CHALLAN

B

(To be given to/to be retained by the Excise & Taxation Department)

Invoice of Tax paid into Treasury/Sub Treasury/ Branch of State Bank of India/ State Bank of Patiala or any other Bank authorized to transact Govt. business and credited to the Head of Account “0040-Taxes on Sales, Trade etc. – 102 State VAT”.

District :

Period From : / / 20 To: / / 20

Last date of Payment : / / 20

1. By whom tendered

2. Name of the person:

Complete Address :

VRN/TRN : Demand/Disposal No.:

(a) Voluntary Tax VAT/TOT	Rs.
(b) Additional Demand :	Rs.
(c) Penalty U/s :	Rs.
(d) Interest :	Rs.
(e) Other deposits : (Please specify)	Rs.
(f) TOTAL IN FIGURES :	Rs.
TOTAL IN WORDS :	Rs.

90% of the amount at 2(f) above payable under 0040	
IN FIGURES	Rs.
IN WORDS	Rs

Certified that all the particulars given above are correct.

Signature of depositors

(Designated Officer)

Seal of Designated Officer

Date : / / **20**

FOR USE IN TREASURY

Received the sum of Rupees _____ and credited under

Account “0040-Taxes on Sales, Trade etc. –102 State VAT”.

Treasury Accountant _____

Stamp of Treasury / Treasury Officer /

Agent, State Bank of India /

Sub-Treasury Officer /

Manager, State Bank of Patiala.

or

Any other authorized bank

FORM VAT-2

[See rule 3,28, 32,37 & 46]

CHALLAN

C

(To be given to/to be retained by the Excise & Taxation Department)

Invoice of Tax paid into Treasury/Sub Treasury/ Branch of State Bank of India/ State Bank of Patiala or any other Bank authorized to transact Govt. business and credited to the Head of Account “0040-Taxes on Sales, Trade etc. – 102 State VAT”.

District :

Period From : / / 20 To: / / 20

Last date of Payment : / / 20

1. By whom tendered

2. Name of the person:

Complete Address :

VRN/TRN : Demand/Disposal No.:

(a) Voluntary Tax VAT/TOT	Rs.
(b) Additional Demand :	Rs.
(c) Penalty U/s :	Rs.
(d) Interest :	Rs.
(e) Other deposits : (Please specify)	Rs.
(f) TOTAL IN FIGURES :	Rs.
TOTAL IN WORDS :	Rs.

90% of the amount at 2(f) above payable under 0040 IN FIGURES IN WORDS	Rs.
	Rs.

Certified that all the particulars given above are correct.

Signature of depositors

(Designated Officer)

Seal of Designated Officer

Date : | | | / | | | / | 2 | 0 | | |

FOR USE IN TREASURY

Received the sum of Rupees _____ and credited under

Account “0040-Taxes on Sales, Trade etc. –102 State VAT”.

Treasury Accountant _____

Stamp of Treasury / Treasury Officer /

Agent, State Bank of India /

Sub-Treasury Officer /

Manager, State Bank of Patiala.

or

Any other authorized bank

FORM VAT-2

[See rule 3,28, 32,37 & 46]

CHALLAN

D

(To be given to / to be retained by the `Person')

Invoice of Tax paid into Treasury/Sub Treasury/ Branch of State Bank of India/ State Bank of Patiala or any other Bank authorized to transact Govt. business and credited to the Head of Account “0040-Taxes on Sales, Trade etc. – 102 State VAT”.

District :

Period From : / / 20 To: / / 20

Last date of Payment : / / 20

1. By whom tendered

2. Name of the person:

Complete Address :

VRN/TRN : Demand/Disposal No.:

(a) Voluntary Tax VAT/TOT Rs.

(b) Additional Demand : Rs.

© Penalty U/s :	Rs.
(d) Interest :	Rs.
(e) Other deposits : (Please specify)	Rs.
(f) TOTAL IN FIGURES :	Rs.
TOTAL IN WORDS :	Rs.

90% of the amount at 2(f) above payable under 0040	
IN FIGURES	Rs.
IN WORDS	Rs.

Certified that all the particulars given above are correct.

Signature of depositors

(Designated Officer)

Seal of Designated Officer

Date : / / **20**

FOR USE IN TREASURY

Received the sum of Rupees _____ and credited under

Account “0040-Taxes on Sales, Trade etc. –102 State VAT”.

Treasury Accountant _____

Stamp of Treasury / Treasury Officer /

Agent, State Bank of India /

Sub-Treasury Officer /

Manager, State Bank of Patiala.

Or

Any other authorized bank

FORM VAT-2 A

[See rule 37]

CHALLAN

A

(To be retained by Bank)

Invoice of Tax paid into Branch of State Bank of India/ State Bank of Patiala or any other Bank authorized to transact Govt. business and credited to the Head of **Account "_____-Punjab Municipal Fund."**

District :

Period From : / / 20 To: / / 20

Last date of Payment : / / 20

1. By whom tendered

2. Name of the person:

Complete Address :

VRN/TRN : Demand/Disposal No.:

(a) Voluntary Tax VAT/TOT Rs.

(b) Additional Demand : Rs.

(c) Penalty U/s : Rs.

(d) Interest : Rs.

(e) Other deposits : (Please specify)	Rs.
(f) TOTAL IN FIGURES :	Rs.
TOTAL IN WORDS :	Rs.

10% of the amount at 2(f) above payable under Punjab Municipal Fund	
IN FIGURES	Rs.
IN WORDS	Rs.

Certified that all the particulars given above are correct.

Signature of depositors **(Designated Officer)**

Seal of Designated Officer

Date : / / **20**

FOR USE IN BANK

Received the sum of Rupees _____ and credited under

Account "_____Punjab Municipal Fund."

Bank Accountant _____

Stamp of Manager of the authorized bank

FORM VAT-2 A

[See rule 37]

CHALLAN

B

(To be given to Local Govt. Department)

Invoice of Tax paid into Branch of State Bank of India/ State Bank of Patiala or any other Bank authorized to transact Govt. business and credited to the Head of **Account "_____-Punjab Municipal Fund."**

District :

Period From : / / 20 To: / / 20

Last date of Payment : / / 20

1. By whom tendered

2. Name of the person:

Complete Address :

VRN/TRN : Demand/Disposal No.:

(a) Voluntary Tax VAT/TOT Rs.

(b) Additional Demand : Rs.

(c) Penalty U/s : Rs.

(d) Interest : Rs.

(e) Other deposits : (Please specify)	Rs.
(f) TOTAL IN FIGURES :	Rs.
TOTAL IN WORDS :	Rs.

10% of the amount at 2(f) above payable under Punjab Municipal Fund IN FIGURES	Rs.
IN WORDS	Rs.

Certified that all the particulars given above are correct.

Signature of depositors **(Designated Officer)**

Seal of Designated Officer

Date : / / 20

FOR USE IN BANK

Received the sum of Rupees _____ and credited under

Account "_____Punjab Municipal Fund."

Bank Accountant _____

Stamp of Manager of the authorized bank

FORM VAT-2A

[See rule 37]

CHALLAN

C

(To be given to / to be retained by Excise & Taxation Department)

Invoice of Tax paid into Branch of State Bank of India/ State Bank of Patiala or any other Bank authorized to transact Govt. business and credited to the Head of **Account "_____-Punjab Municipal Fund."**

District :

Period From : / / 20 To: / / 20

Last date of Payment : / / 20

1. By whom tendered

2. Name of the person:

Complete Address :

VRN/TRN : Demand/Disposal No.:

(a) Voluntary Tax VAT/TOT	Rs.
(b) Additional Demand :	Rs.
(c) Penalty U/s :	Rs.
(d) Interest :	Rs.
(e) Other deposits : (Please specify)	Rs.
(f) TOTAL IN FIGURES :	Rs.
TOTAL IN WORDS :	Rs.

10% of the amount at 2(f) above payable under Punjab Municipal Fund IN FIGURES IN WORDS	Rs.
	Rs.

Certified that all the particulars given above are correct.

Signature of depositors

(Designated Officer)

Seal of Designated Officer

Date : / / **20**

FOR USE IN BANK

Received the sum of Rupees _____ and credited under

Account "_____Punjab Municipal Fund.".

Bank Accountant _____

Stamp of Manager of the authorized bank

FORM VAT-2A

[See rule 37]

CHALLAN

D

(To be given to / to be retained by the 'Person')

Invoice of Tax paid into Branch of State Bank of India/ State Bank of Patiala or any other Bank authorized to transact Govt. business and credited to the Head of **Account "_____-Punjab Municipal Fund."**

District :

Period From : / / 20 To: / / 20

Last date of Payment : / / 20

1. By whom tendered

2. Name of the person:

Complete Address :

VRN/TRN : Demand/Disposal No.:

(a) Voluntary Tax VAT/TOT Rs.

(b) Additional Demand : Rs.

(c) Penalty U/s :	Rs.
(d) Interest :	Rs.
(e) Other deposits : (Please specify)	Rs.
(f) TOTAL IN FIGURES :	Rs.
TOTAL IN WORDS :	Rs.

10% of the amount at 2(f) above payable under Punjab Municipal Fund IN FIGURES IN WORDS	Rs. Rs.

Certified that all the particulars given above are correct.

Signature of depositors

(Designated Officer)

Seal of Designated Officer

Date : / / **20**

FOR USE IN BANK

Received the sum of Rupees		and credited under
Account ““_____Punjab Municipal Fund.”.		
Bank Accountant		
		Stamp of Manager of the authorized bank

Form VAT -3

Personal Bond by a solvent surety under Punjab Value Added Tax Act, 2005

(See rule 4)

Known all men by these presents that I/we _____ (Full Name) _____(full address) with Registration Certificate No., if any am/are held and firmly, bound up to the Governor of Punjab (hereinafter referred to as “the Government” which expression shall, unless excluded by or repugnant to the context, include his successor-in-office and assigns in the sum of Rs._____ (amount in figures and followed by amount in words), (hereinafter, referred to as the said sum’) to be paid to the Government on demand, for which payment well and truly to be made, I/We bind myself / over selves, my/our heirs, executors, administrators and legal representatives by these presents.

Whereas the above bounden has been required by the Excise and Taxation Commissioner, Punjab or the officer authorized by him in this behalf in writing to furnish security for the said sum for the purpose of securing the proper payment of the tax payable by him/them under the Punjab Value Added Tax Act, 2005 (hereinafter referred to as “the said Act”) and indemnifying the Government against and loss, costs or expenses which the Government may, in any way, suffer, sustain or pay by, reason of omission, default or failure or insolvency of the above bounden or any person or persons acting under or for him/them to pay such tax in the manner and by the time provided by or prescribed under the said Act.

Now the condition of the above written bond is such that if the above bounden, his/their heirs, executors, administrators and legal representatives of any person acting under or from him/them pays the full amount of tax payable by him under the said Act, in the manner and by the time provided by or prescribed under the Act, one demand by in the manner and by the time provided by or prescribed under the Act, on demand by any officer appointed by Government under section 3 of the said Act, such demand to be in writing and to be served upon the above bounden person, his/their heirs, executors, administrators and legal representatives of any person acting under or for him/them in the manner provided by or prescribed under the said Act, and shall also at all times indemnifying and save harmless the Government from all and every loss, cost or expenses which has been or shall or may at any time or times hereafter during the period in which the above bounden is held liable to pay the tax under the said Act, be caused by reason of any act, omission, default, failure or insolvency of the above bounden or of any person or person acting under or for him/them, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force, effect and it is hereby further agreed that in the event of the death / partition / disruption / dissolution / winding up or the final cessation of the liability, under the Act, or the rules prescribed there under of the above bounden, this bound shall remain with the Assessing Officer for twelve years from the occurring of any of the events aforesaid for recovering any tax that may be payable by the above bounden or any loss, cost or expenses that may have been sustained, incurred, or paid by the Government owing to the act, omission, default, failure or insolvency of the above bounden or any persons acting under or for him/them or the above bounden’s heirs, executors, administrators and legal representatives and which may not have been discovered until after the above bounden’s death / partition / disruption / dissolution / winding up or final cessation of his/their liability under the said Act or the rules prescribed thereunder.

Provided always that without prejudice to any other right or remedy for recovering the tax, loss or damage as aforesaid, it shall be open to the Government to recover the amount payable under this bond as an arrears of land revenue or fine imposed by any authority under the said Act.

In witness whereof the said _____ (full name) has hereunto set his hand this _____ day of _____ signed and delivered _____ by the above named in the presence of _____.

Signatures…….

Status…….

Witness :-

1. _____

We (1) _____

(2) _____

(Name and full address of the sureties)

hereby declare ourselves sureties for the above-bounden and guarantee that he/they shall do and perform all that he/they has/have above undertaken to do and perform and in case of his/their omission, default or failure therein, we hereby bind ourselves jointly and severally to forfeit to the Governor of the

Punjab (hereafter referred to as the Government which expression shall unless excluded by or repugnant to the context, includes his successor in office and assigns the sum of Rupees _____ (amount in figures followed by amount in words) hereinafter referred to as "the said sum" in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the Assessing Officer to recover any amount of tax payable by the above bounden and remaining unpaid and also to recover any amount of tax payable by the above bounden and remaining unpaid and also to recover any loss, damages, cost or expenses which the Government may sustain, incur or pay by reason of such omission, default or failure.

And we agree that the Government may without prejudice to any other rights or remedies of the Government, recover the said sum from us, jointly and severally, as an arrears of land revenue and/or fine imposed by a magistrate.

And we also agree that neither of us shall be at liberty to terminate this surety-ship except upon giving to the Assessing Officer six calendar months notice in writing of his intention so to do and our joint and several liability under this bound shall continue in respect of all acts, omission, defaults, failure and insolvencies on the part of the above bounden until the expiration of the said period of six months.

(Signature of sureties in presence of witness)

(Name and complete address of the witnesses)

1. _____ Signature

Permanent Address

2. _____ Signature

Permanent Address

Form VAT-4

Cover Letter

Issue of Registration Number

Reference No

Date

To

Name of business	
Address	

Dear Sir,

Sub: Issue of Registration Number

This refers to your application submitted on _____ for registration under Punjab Value Added Tax Act, 2005 with the Excise and Taxation Department.

You are hereby informed that your application for registration has been accepted. Please find enclosed your Registration Certificate (“RC”).

You are required to inform the Department of any amendments to your registration details within thirty (30) days of these amendments taking effect.

You have been allocated the following registration number.

Registration Number:

Please quote your registration number in all your future correspondence with the Department.

Name _____

Signature and official stamp_____

Designation _____

Place _____

Encl: 1. VAT-4 (Registration Certificate)

Form VAT-4

[See rule 5]

Registration Certificate under Punjab VAT Act, 2005

Registration Number (VRN/TRN) _____

This is to certify that M/S_____ whose Principal place of business is situated at the following address:

Building Name/ Number _____
Area/ Road _____
City _____
Pin Code _____

has been registered as Taxable Person / Registered Person under the Punjab VAT Act, 2005 with effect from _____ with liability to pay tax from _____.

The Taxable Person / Registered Person has additional place(s) of business in Punjab at the following address(es):

(i) _____

(ii) _____

This Certificate shall remain in force until cancelled.

Signature _____
Name _____
Designation _____
Place _____
Office _____
Website

Official Seal

Date of issue _____

Please ensure that the assigned registration number is always quoted in all communications with Excise and Taxation Department, which includes filing of returns and payment of outstanding dues. Please also remember that it is mandatory to cite this registration number in all the invoices issued by Taxable Person / Registered Person.

Please intimate the changes, if any, in registration details within 30 days of the change.

Form VAT-5

(See rule 11 and 12)

Application for Amendment in registration details

(Please read the INSTRUCTIONS carefully before filling the form)

Cover Page

Checklist of Supporting Documents

- ❑ Proof of change in the name of business
- ❑ Proof of change in principal / other place(s) of business
- ❑ Document evidencing acquisition of business or sale or disposal of business in part
- ❑ Proof of change of constitution
- ❑ Fresh security in case of change in constitution
- ❑ Proof of death, where applicable
- ❑ Original Registration Certificate

For Office Use Only

- ❑ VRN / TRN _____
- ❑ Date of receipt: _____
- ❑ Serial number of the Acknowledgement Receipt: _____
- ❑ Date of issue of Amended certificate: _____
- ❑ Amendments in Register: _____
  - ❑ Date of Amendment: _____
  - ❑ Reference No: _____

Name of receiving official: _____ Designation: _____

Office Code: _____ Signature_____

Instructions

1. Please do fill in your registration number
2. Please identify the particulars where there is a change in the details in column 3
3. Please fill in the amended details in column 4 only against the particulars identified
4. In case of possible amendment in Registration Certificate, enclose original registration certificate issued under Punjab VAT Act
5. Please note that following supportings, if applicable, have to be submitted along with the amendment application
   a. proof of change in the name of business
   b. proof of change in principal / other place(s) of business
   c. document evidencing acquisition of business or sale or disposal of business in part
   d. proof of change of constitution

   e. fresh security in case of change in constitution

   f. proof of death

b. Please note that this Form is to be verified and signed by:
   a. proprietor, in case of proprietorship concern
   b. managing partner, in case of partnership firm and where there is no managing partner, by any other partner
   c. managing director or authorized signatory, in case of a company
   d. karta, in case of Hindu Undivided Family
   e. uthorized signatory, in all other cases

Form VAT- 5

[See rules 11 and 12]

Application for Amendment in registration details

1 VRN/TRN _____

2 Name of Business _____

3 Particulars of changes
[Identify the change by ticking appropriate box. Then, give the particulars in appropriate column hereafter

a. sale or disposal of business ☐
b. sale or disposal of business place ☐
c. discontinuance of business ☐
d. transfer of business ☐
e. change in place of business ☐
f. opening of new place of business ☐
g. change in name of business ☐
h. change in constitution of business ☐
i. change in nature of business ☐
j. change in class of goods ☐
k. death of person ☐
l. any other change, please specify ☐
m. Change to be intimated by transferee of business:
Acquisition of business (upon transfer) ☐

4 Particulars of changes:

a. Sale or disposal of business:
   i) Date of sale/disposal of business:
   ii) Nature of business sold/disposed off:
   iii) Place(s) at which such business was carried on:
   Address :
   Building Name / No._____
   Area / Road _____
   City _____
   Pin Code _____
   E-mail ID _____
   Telephone No.(s) _____
   Fax No.(s) _____

b. Sale or disposal of place of business:
   i) Date of Sale
   ii) Place of Business sold/disposed off:
   Address :
   Building Name / No._____
   Area / Road _____
   City
   _____
   Pin Code _____
   E-mail ID _____
   Telephone No.(s) _____
   Fax No.(s) _____

c. Discontinuance of business:
   i) Date of Business:
   ii) Nature of Business
   iii) Place(s) at which it was carried on:
   Address :
   Building Name / No._____
   Area / Road _____
   City _____
   Pin Code _____
   E-mail ID _____
   Telephone No.(s) _____
   Fax No.(s) _____

d. Transfer of business

i) Date of Transfer

ii) Nature of Transfer

iii) Business transferred and its nature

iv) Place(s) at which the business was carried on:
Address :
Building Name / No._____
Area / Road _____
City _____
Pin Code _____
E-mail ID _____
Telephone No.(s) _____
Fax No.(s) _____

v) Name of Transferee:

vi) VRN/TRN, if any, of transferee

e. Change in place of business

i) Date of change _____

ii) Address of new place(s) of business:

Building Name / No._____
Area / Road _____
City _____
Pin Code _____
E-mail ID _____
Telephone No.(s) _____
Fax No.(s) _____

f. Opening new place of business:

i) Date of opening

ii) Nature of Business proposed to be carried on

iii) Place(s):
Address :
Building Name /
No._____
Area / Road _____
City _____
Pin Code _____
E-mail ID _____
Telephone No.(s) _____
Fax No.(s) _____

g. Change in name of business:
   i) Date of change
   ii) Old Name
   iii) New Name

h. Change in constitution of person
   i) Date of change
   ii) Nature of change (In case of any changes in the details of persons having interest in business, please attach Annexure I of VAT – 1 to notify the changes)

i. Change in nature of business
   Tick the one(s), applicable now
   i) Date of change _____

   ii) Nature of change:

   ❑ Manufacture ❑ Distribution ❑ Wholesale
   ❑ Retail ❑ Export ❑ Import
   ❑ Works Contract ❑ Leasing
   ❑ Others, please specify _____

j. Change in class of goods sold
   (i) Date of change _____
   ii) Class of goods added:
   iii) Class of goods discontinued:

k. Death of Person:
   i) Name of the deceased _____
   ii) Date of death _____

l. Any other (please specify)
   (ii)Date of change _____
   ii) Nature of change _____
   iii) Particulars in Application/RC affected
_____

m. Acquisition of business, upon transfer:
(information to be furnished by transferee)

i) Date of acquisition

ii) Name of transferor

iii) TRN/VRN of transferor

iv) Nature of business

v) Place(s) of business transferred
Address :
Building Name /
No._____
Area / Road _____
City _____
Pin Code _____
E-mail ID _____
Telephone No.(s) _____
Fax No.(s) _____

5) In case of any changes in the particulars of uthorized representative, please attach Annexure III of VAT-1 to notify the changes

Date of change _____

Verification

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

Signature

Full name of Applicant/Authorized Signatory

Designation

Date

Place

FORM VAT-6

[See rule 11]

Original / O/c

INTIMATION OF AMENDED VRN/TRN REGISTRATION DETAILS

From

No.

The Designated Officer

Place . ____

District _____

Date: | | | / | | | / | 2 | 0 | | |

Name of Business: **M/s**

Address:

VRN/TRN : | | | | | | | | | | | |

MEMO.

1. In response to your application dated _____, the change of registration details intimated by you has been recorded by this office.
2. Original RC / additional copies of RC enclosed with your application is / are returned after necessary amendment(s).

DESIGNATED OFFICER

Encl.: Amended RC

Form VAT -7

(See rule 26)

Application for grant of input tax credit under Punjab Value Added Tax Act, 2005 in case of loss / destruction / mutilation of Original copy of VAT invoice

1	**Particulars of Business**	
1.1	**Full Name of Applicant (M/s)**	
1.2	**Address of Applicant**	
	Pin	**State**
	Tel	**Fax**
1.3	**VRN**	
2	**We declare that Original VAT invoices as per details given below (hereinafter referred to as "said invoices") have been lost / destroyed / mutilated**	
(i)	**Invoice No. and date**	
(ii)	**Supplier's name and address**	
(iii)	**Supplier's VAT Registration**	

	No.	
(iv)	**Value of goods**	
(v)	**VAT amount**	
(vi)	**Date on which the goods were received**	
(vii)	**Date of loss / destruction / mutilation of invoice along with reasons (e.g. flood, fire)**	
3	**This application is being made by me / us for allowing me / us to claim credit of the input tax paid on the said invoices on the basis of the duplicate copies of the said invoices.**	
4	**I / We attach the Xerox copies of the duplicate copies of the said invoices.**	
5	**I / We attach the indemnity bond in Form VAT-8 for the amount equal to the amount of Input Tax Credit claimed under the said invoices.**	
6	**I / We request you to pass an Order allowing me / us to claim input tax credit on the basis of duplicate copies of the said invoices in terms of Rule 21 of Punjab Value Added Tax Rules, 2005.**	

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

Name _____ **Designation** _____

Signature _____ **Date** _____ **(dd.mm.yy)**

Instructions – Please attach additional sheets, if required to provide particulars stated at Sr. No. 2

Form VAT- 8

(see rule 26)

Indemnity Bond by the Taxable Person under Punjab Value Added Tax Act, 2005

Known all men by these presents that I/we _____ (Full Name) _____ (full address) holding Registration Certificate No. _____, am/are held and firmly, bound up to the Governor of Punjab (hereinafter referred to as "the Government" which expression shall, unless excluded by or repugnant to the context, include his successor-in-office and assigns) in the sum of Rs._____ (amount in figures and followed by amount in words), (hereinafter, referred to as the said sum') to be paid to the Government on demand, for which payment well and truly to be made, I/We bind myself / over selves, my/our heirs, executors, administrators and legal representatives by these presents.

Whereas the above bounden has been required by the Excise and Taxation Commissioner, Punjab or the officer authorized by him in this behalf in writing to furnish Indemnity Bond for the said sum for the purpose of securing proper availment of Input Tax Credit in respect of lost / destroyed / mutlilated original invoices under the Punjab Value Added Tax Act, 2005 (hereinafter referred to as "the said Act") and indemnifying the Government against any loss, costs or expenses which the Government may, in any way, suffer, sustain or pay by, reason of loss of the original copy of VAT invoice and availment of input tax credit on the duplicate copy of the invoice and to pay such tax in the manner and by the time provided by or prescribed under the said Act.

Now the condition of the above written bond is such that if the above bounden, his/their heirs, executors, administrators and legal representatives of any person acting under or from him/them pays the full amount of tax payable by him under the said Act, in the manner and by the time provided by or prescribed under the Act, on demand by any officer appointed by Government under section 3 of the said Act, such demand being in writing and to be served upon the above bounden person, his/their heirs, executors, administrators and legal representatives of any person acting under or for him/them in the manner provided by or prescribed under the said Act, and shall also at all times indemnifying and save harmless the Government from all and every loss, cost or expenses which has been or shall or may at any time or times hereafter during the period in which the above bounden is held liable to pay the tax under the said Act, be caused by reason of any act, omission, default, failure or insolvency of the above bounden or of any person or person acting under or for him/them, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force, effect and it is hereby further agreed that in the event of the death / partition / disruption / dissolution / winding up or the final cessation of the liability, under the Act, or the rules prescribed there under of the above bounden, this bound shall remain with the Assessing Officer for twelve years from the occurring of any of the events aforesaid for recovering any tax that may be payable by the above bounden or any loss, cost or expenses that may have been sustained, incurred, or paid by the Government owing to the act, omission, default, failure or insolvency of the above bounden or any persons acting under or for him/them or the above bounden's heirs, executors, administrators and legal representatives and which may not have been discovered until after the above bounden's death / partition / disruption / dissolution / winding up or final cessation of his/their liability under the said Act or the rules prescribed thereunder.

Provided always that without prejudice to any other right or remedy for recovering the tax, loss or damage as aforesaid, it shall be open to the Government to recover the amount payable under this bond as an arrears of land revenue or fine imposed by any authority under the said Act.

In witness whereof the said _____ (full name) has hereunto set his hand this _____ day of _____ signed and delivered _____ by the above named in the presence of _____.

Signatures…….

Status…….

Witness :- Date……

2. _____ (Name) _____ (Sign)

3. _____ (Name) _____ (Sign)

Form VAT – 9

(See rule 28)

APPLICATION FOR PERMISSION BY CASUAL TRADER

To

The Designated Officer,
City / Place :

1.	**Particulars of Business**	
1.1	Full name of Applicant and Father's Name	
1.2	Trade name, (if different from the above)	
1.3	Head Office	
		Pin State :
		Tel Fax
		E-mail address :
1.3.1	Place of business, if any, in Punjab.	
1.3.2	Place of business from which goods are proposed to be brought.	
1.4	VRN/TRN, if any	
1.5	PAN No., if any	
1.6	VAT Regn. No., if any, in other state.	
1.7	Proof of identify, (if columns 1.4 to 1.6 are not applicable)	

2.	**Particulars of the business event for which application is made in this form.**											
(a)	Nature of Business event											
(b)	Date of commencement			/			/	2	0			(dd.mm.yy)
©	Date of conclusion			/			/	2	0			(dd.mm.yy)
(d)	Location (address)											
(e)	Description of goods proposed to be sold (Attach list of goods, if necessary)											
(f)	Value of goods proposed to be brought for sale at the place of event.											
(g)	Anticipated Gross Sales (Rs.)											
(h)	Anticipated Tax liability (Rs.											
(i)	Sale Bill Books (for authentication)	No. of Books										Pre-printed Sr. Nos.
(j)	Books of Accounts (for authentication)											
3.	**Local correspondence**											
(a)	Local contact address											
		Pin						Area :				
		Tel								Fax		
(b)	Local reference, if any											
©	Name and permanent address of event organizer.											
(d)	Attach Confirmation letter of event organizer											

	along with proof of payment, if any	
(e)	Name and address of the owner of location	
(f)	Attach Confirmation letter of the owner of the location and proof of payment, if any.	
4.	**Payment details of Fee**	

TR No.		Date		Amount	

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

Name		Designation	
Signature		Date (dd.mm.yy)	

For Office use only.

Date of receipt of application						
Permission Certificate No. and Date						
Security details						
Details of tax payment						
Date of assessment						
Additional tax demand, if any						
Receipt of additional tax demand	Instrument (Tick as applicable)	TR	Demand Draft	Banker's Chq.		
	Instrument No.					
	Amount					
	Date of receipt					
Refund, if any, allowed						
Refund details						
Date of issuance of Tax Clearance Certificate	Instrument No.		Date		Amount	

(Signature of designated officer)

Form VAT- 10

(See rule 29)

RECEIPT OF SECURITY FROM CASUAL TRADER.

Book No. _____

Serial No. _____

Dated (mm.dd.yy)			/			/	2	0		

RECEIVED a sum of Rs. _____ (in figures) _____ _____(in words) in the form of bank guarantee / cash from Shri _____ on behalf of M/s _____ on account of security for casual trade in the State of Punjab.

Details of Bank Guarantee :

Bank Guarantee No.	
Date	
Valid upto	
Name of issuing bank	

Signature of the person rendering the security _____

Signature of Designated Officer _____

Form VAT – 11

(See Rule 29)

PERMISSION TO CASUAL TRADER.

Permission Certificate No.	

1. M/s _____, have its main place of business at _____ is hereby permitted to organize a business event for sale or purchase of taxable goods in Punjab.
2. This permission is valid from _____ to _____ or conclusion of the business event whichever is earlier.

3. The casual trader will primarily deal in the following items _____
_____

4. The place of casual business event will be at _____.

5. In addition to above said place, the casual business event may also be conducted at

(a) _____

(b) _____

6. The casual trader has furnished security in form of cash/bank guarantee for Rs._____ and this bank guarantee is valid upto _____.

7. The casual trader is to pay tax on _____ (dates) and the following person/persons will discharge such liability.

S. No.	Name	Father's Name	Status	Complete Address

Signature of Designated Officer
(With official stamp/seal)

Conditions :

1. This certificate will be displayed at the prominent place of the business event.
2. The certificate will stand cancelled automatically on the said date mentioned in Col.2 unless extended.
3. The goods shall be sold against authenticated sale bills only.
4. The casual trader shall immediately inform the Designated Officer if the casual business closes earlier to the last date of validity of this certificate and shall inform the Designated Officer at least 3 working days in advance if he intends to extend such business event.
5. The tax liability statement should be submitted in Form VAT-13.
6. Statement of purchases, sales and unsold stock shall also be submitted at the time of closure of business event.
7. The casual trader shall report regarding his un-sold stock at the last Information Collection Centre.

Strike off, if not applicable.

Form VAT – 12

(See rule 30, 63 & 64)

Declaration at ICC or check post

Name of ICC		ICC Code	
Serial No.		Import / Export	
Sr. No. of FORM VAT- 36		Date:	/ / 20
		Time:	

DECLARATION

1.	R.C. No of the Consignor	
(i)	Name & Complete Address of the	

Consignor	
3. R.C. No of the Consignee	
(ii) Name & Complete Address of the Consignee	
5. Description of Goods	
6. Name and Address of the Transport Company	
7. GR/TR/Way Bill/Log Book/Trip Sheet Number	
8. GR/TR/Way Bill/Log Book/Trip Sheet Date	/ / **2 0**
9. Vehicle Number	
10. Name and Address of the owner of the person incharge of goods	
11. Bill / Delivery Challan Number	
12. Bill / Delivery Challan Date	/ / **2 0**
13. Value of Goods	**Rs.**
14. Destination of Goods	

Signature of the Officer-incharge alongwith his Code No. and Stamp appended after the check.

Signature or thumb impression of the person transporting the goods.

Form VAT – 13

(See rule 33)

STATEMENT OF SALES, PURCHASES AND TAX LIABILITY BY A

CASUAL TRADER

Place:		District:	
TIN Number, if any :			
Permission Certificate Number :			
Date :			/ / **2 0**

Name

	1

Address

	2

Address of additional place of business (if any)

(A)	
(B)	3

Nature of the casual business event

	4

Location of business event

	5

Period of the trade : From / / 2 0 To / / 2 0

	Opening stock at the commencement of the casual trade	**Rs.**	6
Add	Purchases on which purchase tax is leviable:	**Rs.**	7
Add	Purchases on which VAT is payable:	**Rs.**	8
Add	Stock imported subsequently:	**Rs.**	9
	Total Stock:	**Rs.**	10
	Gross sales:	**Rs.**	11
Less	Sales of tax free goods :	**Rs.**	12
	Balance :	**Rs.**	13
	Sales of goods on which VAT is payable :	**Rs.**	14
	Purchase Value of goods on which Purchase Tax is payable :	**Rs.**	15
	Total Taxable Turnover (14+15) : (give rate of tax wise breakup)	**Rs.**	16
	Total Tax Liability :	**Rs.**	17
	Closing Stock (10-14+15) :	**Rs.**	18
	Amount of security deposited :	**Rs.**	19
	Balance Tax Payable (17–19)	**Rs.**	20
	Refund (19–17) :	**Rs.**	21

DECLARATION

I _____ hereby declare that the above statement(s) are true and complete to the best of my knowledge and belief and nothing has been hidden thereof.

Date:

		/			/	**2**	**0**		

SIGNATURE

AND SEAL OF THE ASSESSING OFFICER

Encl.

1. Permission Certificate in original.
2. Account Book(s)
3. Statement of unsold stock.
4. Receipt of cash/bank guarantee in original.

For Office Use Only

(iii) I have examined the tax liability statement and accept the same.

OR

(iv) The tax liability statement furnished by the casual trader examined and the tax is determined liability as under.

	Opening stock at the commencement of the casual trade	**Rs.**
Add	Purchases on which purchase tax is leviable:	**Rs.**
Add	Purchases on which VAT is payable:	**Rs.**

Add	Stock imported subsequently:	**Rs.**
	Total Stock:	**Rs.**
	Gross sales:	**Rs.**
Less	Sales of tax free goods :	**Rs.**
	Balance :	**Rs.**
	Sales of goods on which VAT is payable :	**Rs.**
	Purchase Value of goods on which Purchase Tax is payable :	**Rs.**
	Total Taxable Turnover : (give rate of tax wise breakup)	**Rs.**
	Total Tax Liability :	**Rs.**
	Closing Stock :	**Rs.**
	Amount of security deposited :	**Rs.**
	Balance Tax Payable :	**Rs.**
	Refund (18–16) :	**Rs.**

Date:

		/			/	2	0		

SIGNATURE

AND SEAL OF THE ASSESSING OFFICER

Encl. : Tax demand notice and challan.

Form VAT – 14

(See rule 33)

Clearance Certificate for casual trader

District

Permission Certificate No.

Certificate the M/s _____ applied for permission to conduct business event on _____. The said casual trader has concluded the casual business event on _____ (dd.mm.yy) and has deposited the tax and penalty, if any, assessed by the undersigned on _____.

The goods, as listed below are allowed to be transported out of State of Punjab.

S.No.	Name of Commodity	Value	Remarks

Date _____ (dd.mm.yy)

Signature of Designated Officer _____

(With official stamp and seal)

Form VAT – 15

Return by a Taxable Person

(See rule 36)

(Please read the INSTRUCTIONS carefully before filling the form and worksheet)

VRN										For period (dd.mm.yy)	From _____	To _____

Name of the person:		
Address of the person:		
	Pin	State:
	Tel	Fax
	E-mail address :	

1.	SALES DETAILS	Amount
(a)	Gross Sales*	
(b)	Less: Sales within the State by the exempted units	
(c)	Less : Zero rated sales	
(d)	Less : Inter-state sales	
(e)	Less : Tax free sales	
(f)	Less : Sales return, Cash/ trade discount	
(g)	Less: Tax element included in sales	
(h)	Less: Purchase value of sale of goods, purchased from exempted units and sold to persons other than taxable persons	
(i)	Any other deduction, please specify	
(j)	Net sales subject to VAT	

2.	PURCHASE DETAILS	Amount
(a)	Gross Purchases (including capital goods and goods received by stock transfer)	
(b)	Less : Imports from outside India	
(c)	Less : Inter-state Purchases / goods received from Branches/principals	
(d)	Less: Purchases made directly from exempted units	
(e)	Less : Tax free Purchases	
(f)	Less: Purchases from persons other than taxable persons	
(g)	Less: Purchases against 'H' form	
(h)	Less : Purchases liable to Purchase Tax u/s 19 (1) & 20 in the hands of the person filing the return	
(i)	Less: Purchases not eligible for input tax credit under Section 13 (5)	
(j)	Less : purchase return and cash/ trade discount	
(k)	Any other deduction, please specify	
(l)	Net: purchases eligible for input tax credit	

	[a-(b+c+d+e+f+g+h+i+j+k)]	

3.	OUTPUT TAX	Amount
(a)	VAT on net taxable sales during the return period	
(b)	Add : Purchase Tax on turnover as per Col. 2(h)	
(c)	Add/Less : Prior period net adjustment of output tax	
(d)	Total Output tax	

4.	INPUT TAX CREDIT (ON ACTUAL BASIS)	Amount
(a)	ITC brought forward from previous **return period**	
(b)	Add Instalment of ITC on stocks held on appointed day	
(c)	Add TDS against Tax Deduction Certificate	
(d)	Add ITC on purchases made during the period as per col. 2 (l)	
(e)	Add: ITC, debited earlier, on goods received back after job work u/s 13(3)	
(f)	Add/less: Prior period net adjustment to input tax	
(g)	Add: Any other, please specify	
(h)	Total input tax credit available	
(i)	Less: apportionment of ITC for manufacturing tax free goods	
(j)	Less: apportionment of ITC for branch transfer	
(k)	Less: apportionment of ITC u/s13(4)	
(l)	Less: ITC on goods sent for job work u/s 13(3)	
(m)	Less: reversal of ITC	
(n)	Less: Any other, please specify	
(o)	Total (i+j+k+l+m+n)	
(p)	Net input tax credit available (h-o)	

* **Gross sales will also include sale value of goods involved in the execution of works contract or taxable job work, but excludes Commission sales by Kacha Arhtiyas, Branch transfers and consignment transfers.**

5.	GOODS PURCHASED FROM EXEMPTED UNITS	Amount
(a)	Total purchases made during the return period (as per col.2 (d)	
(b)	Less: Goods return and cash/trade discount	
(c)	Less: Goods used in the manufacture of tax free goods	
(d)	Less: Goods exported out of India	
(e)	Less: Goods used in consignment /branch transfer	
(f)	Less: Capital goods	
(g)	Less: Sales made to persons other than taxable persons	
(h)	Less: Goods not eligible for input tax credit under section 13 (5)	
(i)	Less: Any other goods on which notional input tax credit is not available	
(j)	Net purchases eligible for notional input tax credit	

5-A	**INPUT TAX CREDIT (ON NOTIONAL BASIS)** ***(on purchases from exempted units only)***	**Amount**
(a)	Brought forward from previous return period	
(b)	Add notional ITC on purchases from exempted units as per col. 5 (j)	
(c)	Total notional input tax credit available	

6.	**TAX PAYABLE/EXCESS INPUT TAX CREDIT**	**Amount**
(a)	Total output tax [as per 3(d)]	
(b)	Less: Monthly tax paid (as per 2nd proviso to rule 36) (i) 1st month of the quarter (ii) 2nd month of the quarter	
(c)	Less : Net ITC as per col. 4 *(o)*	
(d)	Difference *(a-b-c)* (If output tax is more than input tax, balance be adjusted out of Notional ITC, if any. Otherwise amount is to be deposited)	
(e)	Excess ITC, if any, after adjustment in *(d)* (i) Actual (ii) Notional	
(f)	Less: CST liability for the return period, if any	
(g)	Difference *(e-f)* (If output tax is more than input tax, Balance be adjusted out of Notional ITC, if any. Otherwise amount is to be deposited)	
(h)	Excess ITC after adjustment under (g*):* (i) Actual (ii) Notional	
(i)	Less: Actual ITC out of col. (h) to be claimed as refund	
(j)	Balance excess ITC, if any, to be carried forward to the next return: (i) Actual (ii) Notional	
(k)	**Net tax payable**	
(l)	**(i) 90% VAT payable under '0040' in challan VAT-2**	

	(ii) 10% VAT payable under Punjab Municipal fund in challan VAT-2A	

7.	**DETAILS OF TAX PAYMENT DURING THE RETURN PERIOD**			
Challan/instrument No	Date (dd.mm.yy)	Bank/Treasury	Branch code	Amount
'0040' (90%)				
Punjab Municipal Fund (10%) **Total (90%+10%)**				

8.	**For units availing Exemption or Deferment**	**Amount**
(a)	Entitlement certificate no. & date	
(b)	Date of expiry of exemption/deferment	
(c)	Total amount of exemption / deferment allowed	
	(i) Exemption/ deferment available at the beginning of the return period (including under CST Act) (ii) Exemption/deferment availed during the return period (iii) Balance at the end of the return period	
(d)	Admissible amount of refund on tax paid purchases	
(e)	Goods sent on consignment/stock transfer basis	

9.	**Miscellaneous information (wherever applicable)**	**Amount**
(a)	Value of Branch Transfers/Consignment Transfers made during the return period	
(b)	Value of Commission Sales made by Kacha Arhtiya during return period	
(c)	Payments made to contractor(s) sub-contractor(s)	
(d)	Proof of payment of TDS	
(e)	Value of Capital Goods purchased from taxable persons	

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

NAME & STATUS

SIGNATURE DATED

WORKSHEET

1.	BREAK UP OF TAXABLE SALES AND PURCHASES IN PUNJAB (EXCLUDING CAPITAL GOODS)			
1(a) Rate	1(b) Gross Sales	VAT	1(c) Gross Purchases	VAT
At 1%				
At 4%				
At 8.8%				
At 12.5%				
At 20%				
At 22%				
At 27.5%				
At 30%				
Other (specify)				
Total				

2.	BREAK UP OF GOODS SOLD UNDER WORKS CONTRACT				
2(a) Gross value	**2(b) Less : Value of labour**	**2(c) Taxable value**	**2(d) Rate wise Break up**	**2(e) Output tax**	

				Total	
				Less TDS	
				Net Output tax	

3.	**BREAK UP OF ZERO RATED SALES**			
3(a) Category	3(b) Gross sales	3(c) Less : sales returns	3(d) Less : discounts	3(e) Net sales
Direct Export out of India				
Sale against H form				

4.	**PRIOR PERIOD ADJUSTMENTS**				
4(a) Prior period adjustment of sales	4(b) Adjustment in sale	4(c) Adjustment in Output tax	4(d) Prior period adjustment of purchases	4(e) Adjustment in purchase	4(f) adjustment in Input tax
Cancellation of sales			Cancellation of purchase		
Sales Returns			Purchase Returns		
Change in nature of sales			Change in nature of Purchase		
Change in sale consideration			Change in Purchase consideration		
Total			Total		

5.	***Any other adjustment (Please specify)***

Instructions for filling the form

1. Please fill all the fields in the form and the worksheet as applicable
2. The Return Form has to be filed within 30 days of the end of the return period in case you are attaching ONLY treasury receipts. In case any amount of tax is deposited through a crossed cheque, the Return has to be filed within 20 days of the end of the return period
3. In case of minors, the specimen signature of guardian/ trustee should be furnished
4. All amounts should be reported in Rupees only
5. Please ensure that there is no discrepancy between the Form and the Worksheet

6. For reporting gross turnover of sales (field 1), please use the '**Sale Price**' under each category of sales. Sale price is defined in Section 2(zg) of the Act. Sale price would include Sum charged on account of freight, storage, demurrage, insurance, and for anything done in respect of the goods at the time of or before delivery.

7. For excess Input Tax Credit on account of Exports/ Inter State Sales you are eligible to claim cash refunds under Section 39 of the Act. In case you are opting for a refund, please note that you have to submit refund application along with prescribed supporting documents.

Revised vide notification no. G.S.R. 33/P.A.8/2005/S.70/Amd.( )/2010 dated 21st September, 2010.

"Form VAT 15

Return by a Taxable Person

[*See rule 36*]
(Please read the INSTRUCTIONS carefully before filling the form and worksheet)

VRN								For period (dd.mm.yy)	From _____	To _____

Name of the person:		
Address of the person:		
	Pin	State:
	Tel	Fax
	E-mail address:	

1.	**SALES DETAILS**	**Exempted account (a)**	**Non-Exempted account (b)**	**Total (c)**
(a)	Gross Sales			
(b)	Less: Zero rated sales			
(c)	Less: Inter state sales; including sales against H forms			
(d)	Less: Tax free sales			
(e)	Less: Sales returned			
(f)	Less: Cash/trade discount			
(g)	Less: (i) Purchase value of goods from exempted goods sold to persons other than taxable persons			

	(ii) Purchase value of goods from exempted unit sold to any person			
(h)	Less: Tax element included in sales			
(i)	Less: Sales to various Managements exempted in State (Schedule-A)			
(j)	Sales of Diesel & Petrol as have suffered tax in PB. In the hands of various Oil Companies			
(k)	Less: Sales made against H form within State			
(l)	Net sales subject to VAT			
(m)	Payment made to contractor			

2.	**PURCHASE DETAILS**			
(a)	Gross Purchases (including capital goods and stock transfer receipts)			
(b)	Less: imports u/s 5(1) of CST Act, 1956			
(c)	Less: inter-state Purchases including purchases against 'H' form			
(d)	Inter state receipt of goods received from Branches/ principals/stock transfer			
(e)	Less: Tax free Purchases			
(f)	Less: Purchases from persons other than taxable persons			
(g)	Less: Local Purchases against 'H' form			
(h)	Less: Purchases liable to Purchase Tax u/s 19 (1) and 20 in the hands of the person filing the return			
(i)	Less: Purchases not eligible for input tax credit under Section 13(5)			
(j)	Less: Purchase return			
(k)	Purchases of Diesel & Petrol taxable in the hands of various Oil Companies in Pb. [Explanation 8 of Sec. 2 (zg)]			
(l)	Less: Cash discount /trade discount			
(m)	(i) Net Purchases eligible for input tax credit (non-exempted account) [a- (b+c+d+e+f+g+h+i+j+k+l)] or (ii) Amount of Purchases eligible for Refund in case of Exempted unit only (iii) Purchases eligible for notional input tax credit.			

3.	**VAT OUTPUT TAX LIABILITY**	**Exempted goods**	**Non-Exempted goods**	**Total**
(a)	VAT on net taxable sales during the return period			
(b)	Add: Purchase Tax on turnover as per Col. 2(h)			
(c)	Add/Less: Prior period net adjustment of output tax			
(d)	TDS deducted & paid to ETD			
(e)	Add ITC debited on goods sent for job work u/s 13(3)			
(f)	Total Output tax [(a)+(b)+/-(c) +(d)+(e)]			

4.	**INPUT TAX CREDIT**	**Exempted goods**	**Non-Exempted goods**	**Total**

		(A)	(B)	(C)
(a)	ITC brought forward from previous return period			
(b)	Add: TDS against Tax Deduction Certificate; deducted & deposited in Govt. Treasury by contractee			
(c)	Add: ITC on purchases made during the period as per col 2(m)			
(d)	Add: ITC, debited earlier, on goods received back after job work u/s 13(3)			
(e)	Add/Less: Prior period net adjustment to input tax			
(f)	Add: Entry tax eligible for input tax credit			
(g)	Add: ITC on resale of goods specified in Section 19(1)& 20			
(h)	Total input tax credit available [(a)+(b)+(c)+(d)+/-(e)+(f)+(g)			
(i)	Less: Apportionment of ITC for manufacturing tax free goods			
(j)	Less: Apportionment of ITC for branch transfer u/s 13(2)			
(k)	Less: Apportionment of ITC u/s 13(4)			
(l)	Less: Retention of ITC on inter state sales of Schedule 'H' goods & products manufactured therefrom			
(m)	Less: reduction of ITC as per condition no. 5 attached to D&E rules 1991			
(n)	Less: Reversal of ITC if no stock of exempted goods			
(o)	Less: Reversal of ITC on Capital goods as per rule 19			
(p)	Less: Reversal of ITC for loss, destroyed and damaged goods (rule 21)			
(q)	Net input tax credit available {(h)-[(i)+(j)+(k)+(l)+(m)+(n)+(o) +(p)]}	(Notional ITC)		

5.	**TAX PAYABLE/EXCESS INPUT TAX CREDIT**	**Exempted goods** **(A)**	**Non-Exempted goods** **(B)**	**Total** **(C)**
(a)	Total output tax as per 3(f)			
(b)	Less: Monthly tax paid (i) 1st month of the quarter (ii) 2nd month of the quarter			
(c)	Less: ITC			
(d)	Difference (a-b-c) (If difference is positive deposit the amount with return)			
(e)	Net amount payable			
(f)	Excess ITC, if difference in (d) is negative			
(g)	Less: CST liability for the return period			
(h)	Difference (f-g) (If difference is negative then amount to be deposited under CST Act,1956)			

(i)	If (f-g) is positive then (i) Refund applied for (ii) Amount carried forward in the next return			
(j)	(i) 90% VAT payable under '0040' in Challan VAT-2 (ii) 10% VAT payable under Punjab Municipal Fund in Challan VAT-2A			

6.	**DETAILS OF TAX PAYMENT DURING THE RETURN PERIOD**					
Challan/instrument No.	Date(dd.mm.yy)	Bank/Treasury		Branch code	Amount
'0040' (90%)					
Punjab Municipal Fund (10%) Total (90% + 10 %)					

7.	**FOR UNITS AVAILING EXEMPTION OR DEFERMENT**	**Amount**
(a)	Entitlement certificate no. and date	
(b)	Date of expiry of exemption/deferment	
(c)	Admissible amount of refund on tax paid purchases	
(d)	Output liability under (i) PVAT (ii) CST	
(e)	Total Exemption availed (c)+(d)	
(f)	Total amount of exemption/deferment allowed (i) Exemption/deferment available at the beginning of the return period (including under CST Act) (ii) Exemption/deferment availed during the return period (iii) Balance at the end of the return period	

8.	**MISCELLANEOUS INFORMATION** **(WHEREVER APPLICABLE)**	**Amount**
(a)	Value of Branch Transfers/Consignment Transfers made during return period	
(b)	Value of Commission Sales made by *Kacha Artiya* during return period	
(c)	Amount paid in original return	
(d)	Liability as per revised return	
(e)	Net tax payable/ excess paid	
(f)	Value of Capital Goods purchased from taxable persons	

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

NAME AND STATUS

SIGNATURE DATED

WORKSHEET

1. BREAK UP OF TAXABLE SALES AND PURCHASES IN PUNJAB

Rate	Gross Sales	VAT	Gross Purchases	VAT
At 1%				
At 4%				
At 5%				
At 8.8%				
At 12.5%				
At 20%				
At 22%				
At 27.5%				
Other(specify)				
Total				
Surcharge				

2. PRIOR PERIOD ADJUSTMENTS

Prior period adjustment of sales	Adjustment in sale	Adjustment in Output tax	Prior period adjustment of purchases	Adjustment in purchase	Adjustment in Input tax
1	2	3	4	5	6
Cancellation of sales			Cancellation of purchase		
Sales Returns			Purchase Returns		
Change in nature of sales			Change in nature of Purchase		
Change in sale consideration due to debit notes			Change in Purchase consideration due to credit notes		
Total			Total		

3. ANY OTHER ADJUSTMENT (PLEASE SPECIFY)

Form VAT – 16

(See rule 36)

(To be submitted along with TR for monthly payment of tax)

TAX PERIOD (MONTH)_____

1	Particulars of Business	
1.1	Full Name of Applicant (M/s)	
1.2	Address of Applicant	
	Pin	State
	Tel	Fax
1.3	VRN	

During the Tax Period

2. Details of Taxable Purchases

Value of Imports from outside India	Value of inter-state purchases	Value of intra-state purchases	VAT paid on purchases (Input tax)	ITC/BF from previous period

		Purchases u/s 19	Purchases u/s 20	Purchases from exempted units	*Other purchases*		Actual	Not	
					From taxable persons	From non-taxable persons			

During the Tax Period

3. Details of Taxable Sales

Value of exports out of India	Value of inter-state sales	Value of intra state sales		VAT (output tax)
		To taxable persons	To non-taxable persons	

Net tax payable = Output tax – Input tax (including brought forward, if any, from previous return)	Amount
(i) 90% VAT payable under '0040' in challan VAT-2	
(ii) 10% VAT payable under Punjab Municipal fund in challan VAT-2A	

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

Name _____ **Designation** _____

Signature & seal _____ **Date** _____ **(dd.mm.yy)**

Form VAT – 17

(See rule 36)

Return by a Registered Person

(Please read the INSTRUCTIONS carefully before filling the form)

TRN										For period (dd.mm.yy)	From _____	To _____

Name of the person:		
Address of the person:		
	Pin	State :
	Tel	Fax
	E-mail address :	

1.	SALES	Amount
(a)	Gross Sales.	
(b)	Less : Tax free Sales.	
(c)	Less : Sales Returns.	
(d)	Less : Cash / Trade Discounts.	
(e)	Net sales subject to TOT in the current return period.	

2.	PRIOR PERIOD ADJUSTMENTS OF SALES	Amount
(a)	Cancellation of Sales	
(b)	Sales Returns	
(c)	Any other, specify	
(d)	Net prior period adjustments	

3.	PURCHASE DETAILS	
(a)	Gross Purchases	
(b)	Tax free purchases	
(c)	Purchases liable to tax u/s 20	

4.	OUTPUT TAX	Amount
(a)	Turnover tax as per col. 1(e)	
(b)	Purchase tax as per co. 3 (c)	

(c)	Total (a+b)	
(d)	Plus/Minus prior period adjustment as per col.2 (d)	
(e)	Net output tax payable	
(f)	**Net tax payable**	
(g)	**(i) 90% Tax payable under '0040' in challan VAT-2**	
	(ii) 10% Tax payable under Punjab Municipal fund in challan VAT-2A	

5.	**PAYMENT DETAILS**			
Challan/ instrument No.	Date (dd.mm.yy)	Bank Treasury	Branch Code	Amount
'0040' (90%)				
Punjab Municipal Fund (10%)				
Total				

Declaration :	I solemnly declare that to the best of my knowledge and belief, the information given on this form is true and correct		
Name		Designation	
Signature		Date (dd.mm.yy)	

Instructions

1. Please fill all the fields in the form as applicable.
2. The Return From has to be filed within 30 days of the end of the return period alongwith treasury receipts. In case any amount of tax is deposited through a crossed cheque or bank draft, the Return has to be filed within 20 days of the end of the return period.
3. In case of minors, the specimen signature of guardian/trustee should be furnished.
4. All amounts should be reported in Rupees.

Form VAT – 18

[See rule 38]

LIST SHOWING THE SALES OF GOODS IN THE COURSE OF INTER-STATE TRADE OR COMMERCE OR EXPORT OUT OF THE TERRITORY OF INDIA, TO BE FURNISHED BY A TAXABLE PERSON.

I _____ (name) _____ (status), of M/s _____ holder of VAT Registration Number _____ furnish below the particulars of goods that have been sold/consigned / transferred outside the State of Punjab and/or in the course of inter-State trade or commerce and / or in the course of export out of the territory of India, during the return period from _____ to _____ for which deductions have been claimed :--

Sr.No.	Name & address of the purchaser	R.C. No. of the purchaser under CST Act	Date & Serial No. of sale Invoice / Challan	Description of goods	Quantity of goods	Value of goods	Serial No. of Form VAT-36	No. & date of the declaration in form 'C' / 'F' / 'H' issued , if any, by the purchaser	Name of the transporter	G.R. No. and Date

Place :

Date : | | | / | | | / | 2 | 0 | | |

SIGNATURE AND SEAL
OF THE AUTHORISED PERSON

Revised vide notification no. G.S.R. 33/P.A.8/2005/S.70/Amd.( )/2010 dated 21st September, 2010.

Form VAT-18

[*See rule 38*]

LIST SHOWING THE SALES OF GOODS IN THE COURSE OF INTER-STATE TRADE OR COMMERCE OR EXPORT OUT OF THE TERRITORY OF INDIA, TO BE FURNISHED BY A TAXBLE PERSON

I _____ (name) _____ (status), of M/s _____ holder of VAT Registration Number _____ furnish below the particulars of goods that have been sold/consigned / transferred outside the State of Punjab and/or in the course of inter-State trade or commerce and/ or in the course of export out of the territory of India, during the return period from _____ to _____ for which deductions have been claimed:-

Sr. No	Name and address of the purchaser	R.C. No. with date of validity of Purchaser under CST Act	Date and Serial No. of Invoice / Challan	Description of goods	Value of goods	GR. No. & Date	Sr. No. of VAT-36	Indicate the Forms (C, H, F, E1, E2 OR I) against which sales made
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**

Place:

Date: / / 20

SIGNATURE AND SEAL
OF THE AUTHORISED PERSON

Form VAT – 19

[See rule 38]

LIST SHOWING THE PURCHASE OF GOODS FROM OUTSIDE THE STATE OF PUNJAB OR IN THE COURSE OF INTER-STATE TRADE OR COMMERCE OR IMPORT INTO THE TERRITORY OF INDIA, TO BE FURNISHED BY A TAXABLE PERSON.

_____ (name) _____ (status), of M/s

_____ holder of VAT Registration Number _____ furnish below the particulars of goods that have been purchased/consigned/transferred from outside the State of Punjab and/or in the course of inter-State trade or commerce and/or in the course of import into the territory of India, during the return period from _____ to _____:--

.No.	Name & address of the seller	R.C. No. of the seller under CST Act	Date & Serial No. of Invoice / Challan	Description of goods	Quantity of goods	Value of goods	Serial No. of Form VAT-36	No. & date of the declaration in form 'C' / 'F' / 'H' issued , if any, by the purchaser	Name of the transporter	G.R. No. and Date

Place :

Date : / / 20

SIGNATURE AND SEAL
OF THE AUTHORISED PERSON

Revised vide notification no. G.S.R. 33/P.A.8/2005/S.70/Amd.( )/2010 dated 21st September, 2010.

Form VAT 19

[*See rule 38*]

LIST SHOWING THE PURCHASE OF GOODS FROM OUTSIDE THE STATE OF PUNJAB OR IN THE COURSE OF INTER-STATE TRADE OR COMMERCE OR IMPORT INTO THE TERRITORY OF INDIA, TO BE FURNISHED BY A TAXBLE PERSON

I _____ (name) _____ (status), of M/s _____ holder of VAT Registration Number _____ furnish below the particulars of goods that have been purchased/consigned/transferred from outside the State of Punjab and/or in the course of inter-state trade or commerce and/or in the course of import into the territory of India, during the return period from _____ to _____: -

Sr. No	Name and address of the seller	R.C. No. seller with date of validity of seller under CST Act	Date and Serial No. of Invoice / Challan	Description of goods	Value of goods	GR. No. & Date	Sr. No. of VAT-36	Indicate the Forms (C, H, F, E1, E2 Or I) against which purchases made and required to be issued
1	2	3	4	5	6	7	8	9

Place: _____

Date: __ __ / __ __ / 2 0 __ __

SIGNATURE AND SEAL
OF THE AUTHORISED PERSON

SHIVINDER SINGH BRAR,
Financial Commissioner Taxation and Secretary to Government of Punjab,
Department of Excise and Taxation.

Form VAT – 20

The original Form VAT-20 should be used for filing annual statement for the year 2005-06.

(See rule 40)

(Original)

Annual Statement by a taxable person

(Please read the INSTRUCTIONS carefully before filling the form and worksheet)

VRN												For period From_____ To_____ (dd.mm.yy.) (dd.mm.yy.)

PART A

1.	SALES DETAILS	As per Books	As per Returns Filed	Difference, if any
(a)	Gross Sales*			
(b)	Less : Zero rated sales			
(c)	Less : Inter-state sale			
(d)	Less : Tax free sales			
(e)	Less : Sales as an Exempted Unit (for exempted units only)			
(f)	Less : Deductions (Sales return, Cash/ trade discount etc)			
(g)	Less Tax element included in sales			
(h)	**Net sales subject to VAT**			

1-A	Branch Transfers/Consignment Transfers			

2.	PURCHASE DETAILS			
(a)	Gross Purchases (excluding capital goods but including goods received by stock transfer)			
(b)	Less : Imports from outside India			
(c)	Less : Inter-state Purchases / goods received from Branches/principals outside Punjab			
(d)	Less: Purchases from exempted units sold to persons other than taxable persons.			
(e)	Less : Tax free Purchases			

(f)	Less : Purchase liable to Purchase Tax u/s 19 (1) & 20			
(g)	Less : Deductions (purchase return and cash/ Trade discount etc.)			
(h)	**Net: purchases eligible for input tax credit [a-(b+c+d+e+f+g)]**			
(i)	Purchases of capital goods eligible for input tax credit			

3.	**OUTPUT TAX**			
(a)	VAT on net taxable sales within the period			
(b)	Add : Purchase Tax on turnover as per Col. 2(f)			
(c)	Add/Less : Output tax for prior period adjustment.			
(d)	**Total Output tax**			

- **Gross sales will also include sale value of goods involved in the execution of works contract or taxable job work, but excludes Branch transfers and consignment transfers.**

4.	**INPUT TAX CREDIT ON ACTUAL BASIS**			
(a)	ITC brought forward from previous year			
(b)	Add ITC on Non capital goods			
(c)	Add ITC on Capital goods			
(d)	Add Instalment of ITC on stocks held on appointed day			
(e)	Add TDS, if any,			
(f)	Less: apportionment of ITC for manufacturing tax free goods			
(g)	Less: apportionment of ITC for branch transfer			
(h)	Add/Less: adjustment ITC for purchase return / discount			
(i)	Add/Less: reversal of ITC			
(j)	**Total input tax credit available**			

4-A	**INPUT TAX CREDIT ON NOTIONAL BASIS**			
(a)	Brought forward from previous year			
(b)	Add notional ITC on Non capital goods			
(c)	Add notional ITC on Capital goods			
(d)	Less: apportionment of notional ITC for manufacturing tax free goods			

(e)	Reversal of notional ITC on account of sales			
(f)	Reversal of Notional ITC on branch transfer and consignment			
(g)	Reversal of Notional ITC on purchase return			
(h)	**Total notional input tax credit available**			

5.	**TAX PAYABLE/EXCESS INPUT TAX CREDIT**			
(a)	Total output tax [as per 3(d)]			
(b)	Less : Total actual ITC as per col. 4 (j)			
(c)	Difference (a-b) (If output tax is more than INPUT TAX, Balance be adjusted out of Notional ITC if any. Otherwise amount is to be deposited)			
(d)	Excess ITC if any, after adjustment in (c) (i) Actual (ii) Notional			
(e)	CST liability for the year			
(f)	Excess actual ITC as per col. (d) if any			
(g)	Difference (e-f) (If output tax is more than INPUT TAX, Balance be adjusted out of Notional ITC if any. Otherwise amount is to be deposited)			
(h)	Excess ITC after adjustment under (g) to be carried down to next year. (i) Actual (ii) Notional			

6.	DETAILS OF TAX PAYMENT DURING THE STATEMENT PERIOD			
Challan/instrument No.	Date (dd.mm.yy)	Bank/Treasury	Branch code	Amount

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

NAME & SIGNATURE

STATUS
DATED

PART-B

(INFORMATION TO BE CERTIFIED AS CORRECT BY A CHARTERED ACCOUNTANT IN CASE OF DEALERS WHOSE TUNOVER EXCEEDS RS. 50 LAKH.)

7.	DETERMINATION OF OUTPUT TAX ON SALES						
Rate of tax		Turnover		Output tax			
1	1%						
2	4%						
3	12.50%						
4	20%						
5	30%						
Total							

8.	BREAK UP OF ZERO RATED SALES			
(a) Category	(b) Gross sales	(c) Less : sales returns	(d) Less : discounts	(e) Net sales
Sales against H from				
Export out of India				
Sale against E1/E2 forms				

9.	BREAKUP OF DEDUCTION FROM SALE & PURCHASES

(a) deduction from sales for the statement period		(b) deduction from purchases for the statement period	
Sales returns		Purchase returns	
Cash/ trade discount		Cash/ trade discount	
Amount charge separately as interest for sale by hire purchase / installment purchase		Others (PI Specify nature)	
Cancellation of sales			
Change in nature of sales			
Change in sales consideration			
Purchase value of goods purchase from exempted unit and sold to person other than ‘taxable person’			
Other (PI. specify nature)			
Total deduction		Total deduction	

10. DETERMINATION OF TAX ON PURCHASE	
Purchases made U/S 19 (Schedule ‘H’ goods)	
Purchase made U/S 20	
Turnover liable to tax.	

11.		PURCHASE TAX PAYABLE					
Rate of tax		Turnover		Tax			
1	1%						
2	4%						
3	12.50%						
4	20%						
5	30%						
Total							

DETERMINATION OF INPUT TAX

(12 A) on capital goods

Rate	Turnover	Input tax for the year	B/f form previous year	Reverse tax if any	Admissible input tax credit for the year	
4%						
Total						

(12 B) on goods other than capital goods

Rate	Turnover	Input tax for the year	B/f form previous year	Reverse tax if any	Admissible input tax credit for the year	
1%						
4%						
12.5%						
20%						
30%						
Total						

12 (C) Admissible input tax credit for the year

(a)	On capital goods	as per Col. 12A	
(b)	On goods other than capital goods	as per Col. 12B	
		(A) Total :	
(c)	Less : Deduction on A/c of interstate branch transfer/consignment sales		
(d)			
(e)			
		(B) Total :	
	Net input tax credit available for the year	**(A-B) :**	

13. TAX LIABILITY

	Output Tax for the year	
Less :	Input Tax credit for the year	
	Balance :	
Less :	Tax paid during the year	
	Balance Due/excess carried down to next year :	

OTHER INFORMATION

I whether there is delay in payment of tax, if so please give particulars

Sr No	Due date	Date of payment	Amount	Delay	Interest payable
1					
2					
3					

II. whether the person has deducted tax at source and paid the same to the credit of state Governments according with the provision of Act and Rules , if there is delay in deposit of tax so deducted, please give detail.

Sr No	Particulars	Amount of tax deducted	Due date of payment	Date of payment
1				
2				
3				

III whether all declaration for all sales claimed at confessional rate or value of purchase from the exempted units as required under the Act & Rules all received if not, give details.

Sr No	Invoice no	Date	Name of party	Amount of bill
1				
2				
3				

CALCULATION UNDER CENTRAL SALES TAX ACT.

I SALE IN COURSE OF EXPORT OUTSIDE THE TERRITORY OF INDIA

Whether all declarations of documents as required under the Pb VAT ACT and Rules, 2005 are available on record. If not, give details.

Sr No	Invoice No	Date	Name of Buyer	Amount (RS)	ITC Claimed
1					

2					
3					

II INTERSTATE SALE

(a) Whether interstate sale clamed as liable to tax as per section 8(1) or CST Act are supported with declaration forms C . If not, give details

Sr No	Invoice No	Date	Name of Buyer	Amount (RS)	ITC Claimed
1					
2					
3					

(b) Whether all interstate branch transfer / consignment sales are supported with declaration in form ‘F’. If not, give details.

Sr No	Invoice No	Date	Name of Buyer	Amount (RS)	ITC Claimed
1					
2					
3					

III TOTAL TAXABLE INTERSTATE SALE , AS PER BOOKS OF ACCOUNTS

IV CENTRAL SALE TAX PAYABLE

V WHETHER THERE IS DELAY IN PAYMENT OF TAX , IF SO , GIVE DETAILS

Sr no	Due date	Amount	Delay	Interest payable
1				
2				
3				
4				

VI

INPUT TAX ADJUSTMENT INFORMATION

(IN CASE INPUT TAX CREDIT IS MORE THAN OUTPUT TAX
BALANCE OF CREDIT

Less : Adjustments:

(1)	Against dues under the Act Period : From _____ to _____ Order Ref _____	
(2)	Against any tax penalty interest C.S.T. Act, 1956 Period : From _____ to _____ Order Ref _____	
(3)	Refund claimed on account of export sales Date of application	
(4)	Refund application in other cases, if any Date of application	
	TOTAL (1 TO 4)	
	Balance input tax credit on other goods carried forward to next year	
	Balance input tax Credit on Capital Goods carried forward next year	

CERTIFICATE OF CHARTED ACCOUNTANT

I/we declare that particulars above are true and correct , I /We have verified the above particulars from books of accounts and other relevant records and certify the same as true and correct.

For Charted Accountant

Name :- _____

Status:- _____

Member Ship No:- _____

Address :- _____

_____

Date _____
Place _____

Form VAT – 22

[See rule 41]

VAT AUDIT REPORT

(in a case where the accounts of the business have not been audited under any other law)

1. We have audited the trading account, profit and loss account and balance sheet as at 31st March, _____ and the profit and loss account for the year/period ended on the date, attached herewith, of M/s _____ (mention name and address of the person) holding TIN _____ under the Punjab Value Added Tax Act, 2005.

2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

3. Subject to limitations of the audit indicated in para 2 above, we certify that the above referred balance sheet, profit and loss account and trading account or manufacturing account are in agreement with the books of account maintained at the principal place of business at the above address and branches situated in the state of Punjab at the following places: _____.

4. I/we further certify that :

   (a) returns filed by the person reflect true position of sales and purchases;
   (b) the person has paid tax in accordance with the account books;
   (c) input tax credit claimed in returns is as per provisions of the Punjab Value Added Tax Act, 2005 and rules framed thereunder;
   (d) input tax credit has been claimed against valid original invoices.

5. The Balance sheet and the profit and loss account have been drawn up in accordance with the applicable accounting standards issued by the Institute of Chartered Accountants of India.

6. (a) We report our observations/comments/discrepancies/inconsistencies, if any, as under:

(b) Subject to above:

(A) I/We have obtained all the information and explanations which, to the best of my/our knowledge and belief, were necessary for the purposes of our audit and have found them to be satisfactory.

(B) In my/our opinion, proper books of account as required by law have been kept at the above principal place of business and the branches of the person so far as appears from our examination of the books.

(C) In my/our opinion and to the best of my/our information and according to the explanations given to me/us, the said accounts, read with notes thereon, if any, give a true and fair view;-

(i) in case of the balance sheet, of the state of the affairs of the person as at 31st March _____; and

(ii) in the case of the Profit and Loss account/ Income and Expenditure account, of the profit/loss or surplus/deficit of the person for the year period ended on that date.

7. The statement of the particulars as required to be furnished under Punjab Value Added Tax Act, 2005 and Punjab Value Added Tax Rules, 2005, is annexed herewith as Annex.–A. In our opinion and to the best of our information and according to the explanations given to us, the particulars given in the said Annex.–A are true and correct.

Signature of the Chartered Accountant
Name : _____
_____
Status : _____
Membership No. : _____
Address : _____

Date : _____

Place : _____ _____

_____

(Encl. ***Annex.–A***)

FORM VAT-23

[See rule 42]

LIST OF SALES

VRN :

Tax Period: From: / / 20 To: / / 20

Name :

Address :

Customer wise Summary of Sales (within State)

Sn	VRN/TRN	Name & Address of purchaser	Value of goods			Purchases against Form 'H'	Amount of Tax
			Tax free	Exempted	Taxable		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

Date : | | | / | | | / | 2 | 0 | | | **SIGNATURE & SEAL**

OF THE AUTHORISED PERSON

FORM VAT- 24

[See rule 42]

LIST OF PURCHASES

Name :

Address :

VRN :

Tax Period: From: / / 20 To: / / 20

Supplier wise Summary of Purchases (within state)

Sr No.	VRN/TRN	Name & Address of selling person	Purchases value					Purchases against Form 'H'	Purchases from other than taxable persons
			Tax Free	Exempted	Taxable	Rate	Amount of tax		
1									
2									
3									
4									
5									

6									
7									
8									
9									
10									

Date : | | | / | | | / | 2 | 0 | | |

SIGNATURE & SEAL

OF THE AUTHORISED PERSON

FORM VAT-25

[See rule 46]

FORM OF PARTICULARS TO BE GIVEN BY THE PERSON WHO ENTERED INTO CONTRACT WITH THE CONTRACTOR

To

_____

(Assessing Officer of the contractor)

_____

Sir,

Whereas I/We, _____ (name and address) have entered into a contract: –

(i) For carrying out the work of _____ (nature of work) for _____ (name and address).

(ii) For the supply of goods and services in connection with the work of _____ (nature of work) to _____(name and address).

And whereas the value of such work or supply or both exceeds rupees five lakhs, I/We furnish hereunder the following particulars relating to the said contract, namely:—

1. Full Name & Address of the person with whom the

	contract is made: (in block letters)	
2.	Date of the contract:	/ / 20
3.	Total value of the contract:	
4.	Place where the contract is to be executed:	
5.	Date by which the contract is undertaken to be completed:	/ / 20
6.	Brief description of the works to be carried out. :	
7.	Brief description of the goods to be supplied under the contract and the value thereof.:	

I/We declare that as stated above, I/We _____ have entered into a contract of works or for the supply of goods/transfer of property in the shape of goods or in some other form.

I/We further declare that to the best of my/our knowledge and belief the information furnished above is correct and nothing has been concealed therein.

Place: _____

SIGNATURE OF THE CONTRACTEE_____
STATUS_____
SEAL_____

Date: / / **20**

FORM VAT-27

[See rule 46]

MONTHLY STATEMENT OF DEDUCTION OF VAT AT SOURCE

FROM THE PAYMENT MADE TO CONTRACTORS / SUB CONTRACTORS

FOR THE MONTH OF _____ 200

Place: District:

Name, designation and address of the person responsible for making payment:

Tax Deduction No._____ VRN/TRN, if any _____

Sr.No.	Name & Address of the contractor / sub contractor to whom payment has been made	Registration Certificate Number of the contractor / Sub-contractor	Nature of the contract	Gross value of the contract	Amount paid in pursuance of the contract during the month	Voucher Number & Date of payment to the contractors / sub contractors	Date on which tax was deducted at source	Rate at which tax was deducted*	Amount of tax deducted at source	T.R. No. and Date on which the tax deducted at source was deposited to the account of the Designated Officer	Remarks
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.

I certify that the above statement is complete and correct.

Place:

Date :

		/			/	2	0		

SIGNATURE
AND SEAL OF PERSON

RESPONSIBLE FOR DEDUCTION

AND PAYING THE TAX

* In case of deduction of tax at source at a rate lower than the prescribed rate or NIL rate, please furnish certificate issued by the designated officer to the contractor/ such contractor.

FORM VAT- 28

[See rule 46]

CERTIFICATE OF DEDUCTION OF TAX FROM PAYMENTS

MADE TO CONTRACTORS

To

_____

(name and address of the contractor)

_____

I/We, _____ (name and address of the contractee) do hereby certify that a sum of Rs._____ (rupees in words) being tax deducted at source at the rate of two percent by you has been deducted from Rs._____ being the amount to you in respect of the contract, the particulars of which are given in the Schedule hereunder. The amount deducted at source has been deposited into the account of the Designated Officer of the State of Punjab on dates mentioned in the said schedule in VAT Form – 25.

Schedule (attach additional sheets if necessary)

Sr. No.	Date of Contract	Nature of Contract	Full value of the Contract	Amount of the bill of payment	Amount of tax deducted at source	Date of deposit	Remarks
1.	2.	3.	4.	5.	6.	7.	8.

Name & address of the person who deducted the tax.

Signature and seal of the person responsible for deduction and payment of the tax.

Place:										
Date :			/			/	**2**	**0**		

FORM VAT-30

[See rule 52]

REFUND VOUCHER

Serial Number:

Place: District

Registration No: Date: / / 20

Firm name : **M/s**

Address:

Date of application: / / 20

Return period From / / 20 To / / 20

Amount of refund **Rs.**

Interest due in case of delayed payment of refund or decision resulting from acceptance of appeal: **Rs.**

Approved for payment of refund Rs.

Date of approval / / 20

Amount of set off Rs.

Amount withheld under Section 41 Rs.

Total amount of refund available by virtue of this authorization. Rs.

Date:

		/			/	2	0		

ASSTT. EXCISE AND TAXATION COMMISSIONER

District :

Information Collection Centre :

FORM VAT-30 A

[See rule 52]

REFUND ADJUSTMENT ORDER

RAO Serial Number:

Place: District

Firm name :

Address of the firm

Registration No: Date: / / 2 0

Return details :

Period :(Month & Year)

Date of filing the return: / / 2 0

Amount claimed for refund

Amount approved for payment after recovery under Section ---

Date of approval / / 2 0

Validity of RAO : / / 2 0

Designated officer

FOR OFFICE USE ONLY

CONFIRMATION OF REFUND

AUTHORISED

Refund Voucher No.: _____

Dated : _____

Amount: _____

Date of Approval _____

Amount _____

Interest, if any, U/s ---_____

Date refund Voucher Issued

		/			/	2	0		

Asstt. Excise &Taxation Commissioner

District _____

Designated officer

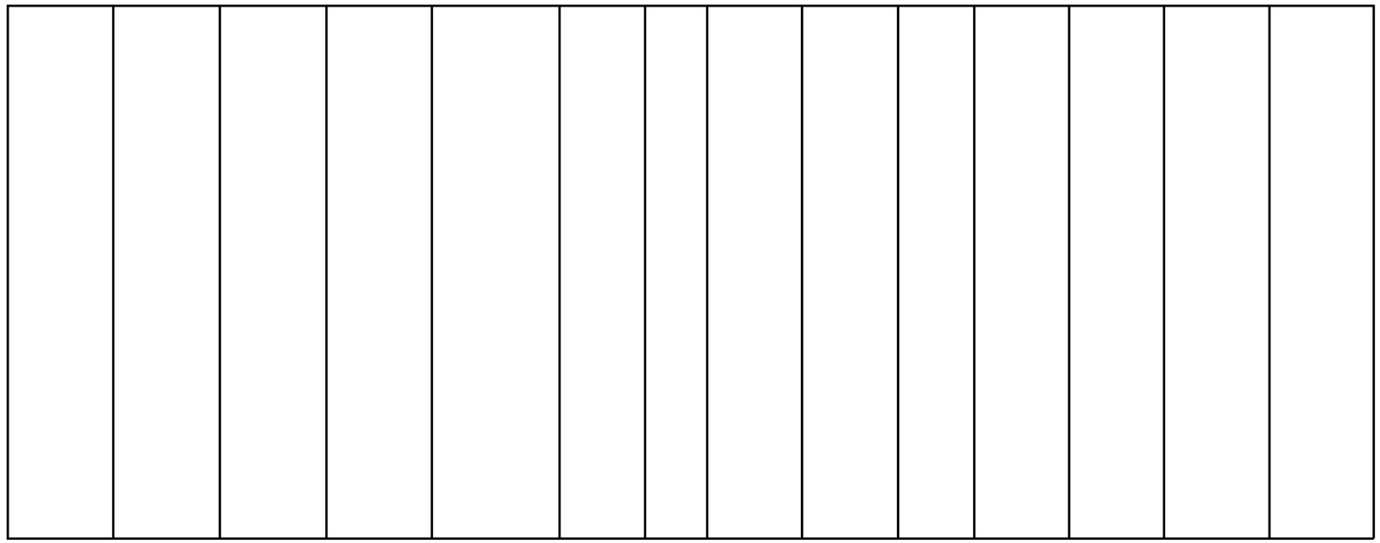
FORM VAT-30 B

[See rule 52]

Register of applications for Refund of Tax

Year_____ **District**_____

Sr.No.	Name & Address of the person	VRN/TRN Number of the person	Date of application for refund	Date of order of assessment or where an appeal is preferred, the date of passing of order by the appellate authority	Period of assessment for which refund is claimed	Amount of refund applied for	Amount, if any, ordered to be refunded	Name and designation of the officer allowing the refund	Method of refund	Number and date of issue of Refund Voucher or Refund Adjustment Order	Signature of the officer issuing order	Period of assessment towards which the adjustment is made	Remarks
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.



FORM VAT-30

C

[See rule 52]

Register of Applications for Refund of Tax

Year_____

District_____

Sr.No.	Name & Address of the person	Name of person claiming refund	Date of application for refund	Period for which refund is claimed	Amount of refund applied for	Amount, if any, ordered to be refunded	Name and designation of the officer allowing the refund
1.	2.	3.	4.	5.	6.	7.	8.

FORM VAT-31

[See rule 53]

SPECIMEN OF SALES REGISTER (Taxable Persons)

Place: | | District: | | VRN/TRN: | | | | | | | | | |

Firm Name: **M/s**

Address:

Sales for the peri

From: | | | / | | |

VAT / Retail Invoice				Total value of invoice.	**Exports out of India**				**Inter-state sales**			**Consignment or branch transfers**		
Date	Invoice No.	Buyer's Name	State/ CST RC No.		Value	VAT paid @ __%	VAT	Total zero rated sales	Value	CST @ ___%	Total Inter–State sale	Value	VAT @ u/s 17–A	Total Ta payable

Sale to Taxable Person		**Sale to Consumers/ToT**	
Value of goods	VAT charged	Value of goods Sold	Tax payable/ Charged

FORM VAT-32

[See rule 53]

SPECIMEN OF PURCHASE REGISTER (Taxable Persons)

Place: District: VRN/TRN:

Firm Name: **M/s**
Address:

Purchases for the
From: /

Purchases from within the State

Date of receipt of goods	Invoice No.	Date of Invoice	Total Value as per Invoice	VAT rate	VAT charged	Name & address of the seller with TIN no.
1	2	3	4	5	6	7

Purchases from outside the State of Punjab

Date of receipt of goods	Invoice No.	Date of Invoice	Total Value as per Invoice	Name & address of the seller with TIN no.	* Remarks (whether purchased from exempted u of purchases are T.F.
1	2	3	4	5	6

1. Remarks: Mention whether the purchaser are by way of imports from outside India, from outside Punjab or received

on consignment basis.

FORM VAT-33

[See rule 53]

SPECIMEN OF SALES REGISTER FOR REGISTERED PERSON

Place: | | | | | | | | | | | | | | | | | District: | | |

Firm Name : **M/s**

Address:

TRN : | | | | | | | | | | | | | | | Date | | | / | | | / | 2 | 0 | | |

Period of sales From : | | | / | | | / | 2 | 0 | | | **To:** | | | / | | | / | 2 | 0 | | |

DETAILS OF SALE

Date	Retail Invoice No.	Buyer's Name	VRN / TRN, if any.	Tax Free Sales	Taxable Sales	Cash Discount / Trade Discount	Turnover for purpose of ToT	ToT @ __%	Turnover Tax
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

FORM VAT-34

[See rule 53]

SPECIMEN OF PURCHASE REGISTER FOR REGISTERED PERSON

Place: | | | | | | | | | | | District: | | | | | | | | |

Firm Name : **M/s**

Address:

TRN : | | | | | | | | | | | | Date | | | / | | | / | **2** | **0** | | |

Purchase for the period : | | | / | | | / | **2** | **0** | | | **To:** | | | / | | | / | **2** | **0** | | |

DETAILS OF PURCHASES

Date	Invoice No.	Seller's particular	VRN/TRN	Tax free purchase	Purchase from exempted units	Purchase from other sources	Total value of goods purchased

FORM VAT-35

[See rule 63 and 64]

TRANSIT SLIP

Name of ICC		ICC Code	
Serial No.		Exit ICC	
Date	/ / 20	Time	

1.	R.C. No of the Consignor	
2.	Name & Complete Address of the Consignor	
3.	R.C. No of the Consignee	
4.	Name & Complete Address of the Consignee	
5.	Description of Goods	
6.	Name and Address of the Transport Company	
7.	G.R. Number	
8.	G.R. Date	/ / 20
9.	Vehicle Number	
10.	Name and Address of the owner of the person incharge of goods	
11.	Value of Goods	**Rs.**
12.	Name of the ICC at exit in case of goods would ultimately leave the territory of Punjab.	

Signature of the Officer-incharge alongwith Code No. and Stamp Entry ICC

Signature or thumb impression of the person transporting the goods.

Date and Time when the goods reach the exit ICC

Date / / 20 Time

Signature of the Officer-incharge alongwith

Signature Code No. and Stamp Exit ICC

Form VAT 36

(See rule 64 and 65)

Declaration for transport of goods to and from the State of Punjab

COUNTERFOIL

1. Date of issue _____ Serial No. _____
2. Name & Address of the dealer to whom issued _____
3. VRN/ TRN of the dealer to whom issued: _____
4. Particulars of the Issuing Officer

   Name _____ District _____ Ward _____

   Signature

   (Seal of the issuing authority)

   (The above entries to be filled in by the issuing authority)

5. Description of Punjab dealer sending goods from Punjab or receiving goods in Punjab

   Name: _____

   Address: _____

   _____

   VRN/TRN:
   _____

6. Description of the person to whom goods are sent or from whom goods are received by Punjab dealer

   Name: _____

   Address: _____

   _____

   TINNo. _____

7. Nature of transaction: (sale / consignment/ branch transfer/ job work and like)
   _____

8. Description, Quantity and value of goods

Sl No.	Description		Invoice/Challan No. and date	Quantity	Value of goods (Rs.)	
	Code	Name			In figures	In words

Total value of goods _____

(Please use the reverse side if the names of the commodities are more)

9. Name and address of the transport company / owner of the vehicle by which the goods are consigned:

Name: _____

Address: _____

9A Vehicle No.: _____

9B GR No.& Date: _____.

COUNTERFOIL (Reverse side of Form VAT- 36)

8. Description, Quantity and value of goods

Sl No.	Description		Invoice/Challan No. and date	Quantity	Value of goods (Rs.)	
	Code	Name			In figures	In words

Total value of goods in figures _____

In words _____

Form VAT-36

(See rule 64 and 65)

Declaration for transport of goods to and from the State of Punjab

ORIGINAL FOIL

1. Date of issue _____ Serial No. _____
2. Name & Address of the dealer to whom issued _____
3. VRN/ TRN of the dealer to whom issued: _____
4. Particulars of the Issuing Officer

   Name _____ District _____ Ward _____

   Signature

   (Seal of the issuing authority)

   (The above entries to be filled in by the issuing authority)

5. Description of Punjab dealer sending goods from Punjab or receiving goods in Punjab

   Name: _____

   Address: _____

   _____

   VRN/TRN: _____

6. Description of the person to whom goods are sent or from whom goods are received by Punjab dealer

   Name: _____

   Address: _____

   _____

   TIN No. _____

7. Nature of transaction: (sale / consignment/ branch transfer/ job work and like)
   _____
8. Description, Quantity and value of goods

Sl No.	**Description**		**Invoice/Challan No. and date**	**Quantity**	**Value of goods (Rs.)**	
	Code	**Name**			**In figures**	**In words**

Total value of goods _____

(Please use the reverse side if the names of the commodities are more)

9. Name and address of the transport company / owner of the vehicle by which the goods are consigned:

   Name: _____

   Address: _____

   _____

9A Vehicle No.: _____

9B GR No.& Date: _____

DECLARATION

I / We declare that I / we am / are registered dealer under the Punjab Value Added Tax Act, 2005, holding VRN / TRN _____ and the statements made are correct to the best of my/ our knowledge and belief.

Name of the dealer

Signature of proprietor / partner/ authorized person with stamp

ORIGINAL FOIL (Reverse side of Form VAT- 36)

8. Description, Quantity and value of goods

Sl No.	**Description**		**Invoice/Challan No. and date**	**Quantity**	**Value of goods (Rs.)**	
	Code	**Name**			**In figures**	**In words**

Total value of goods in figures _____

In words _____

Name of the dealer: _____

Signature of Proprietor / partner / authorized person with stamp: _____

Code & Name of the Information Collection Centre

Date of Endorsement: Date_____ Month_____ Year_____

Signature of the endorsing VAT officer / Inspector

(Seal)

Form VAT -36

(See rule 64 and 65)

Declaration for transport of goods to and from the State of Punjab

DUPLICATE FOIL

1. Date of issue _____ Serial No. _____
2. Name & Address of the dealer to whom issued _____
3. VRN/ TRN of the dealer to whom issued: _____
4. Particulars of the Issuing Officer

   Name _____ District _____ Ward _____

   Signature

   (Seal of the issuing authority)

   (The above entries to be filled in by the issuing authority)

5. Description of Punjab dealer sending goods from Punjab or receiving goods in Punjab

   Name: _____

   Address: _____

   _____

   VRN/TRN: _____

6. Description of the person to whom goods are sent or from whom goods are received by Punjab dealer

   Name: _____

   Address: _____

   _____

   TIN No. _____

7. Nature of transaction: (sale / consignment/ branch transfer/ job work and like)
   _____

8. Description, Quantity and value of goods

Sl No.	**Description**		**Invoice/Challan No. and date**	**Quantity**	**Value of goods (Rs.)**	
	Code	**Name**			**In figures**	**In words**

Total value of goods _____

(Please use the reverse side if the names of the commodities are more)

9. Name and address of the transport company / owner of the vehicle by which the goods are consigned:

   Name: _____

   Address: _____

9A Vehicle No.: _____

9B GR No.& Date: _____

DECLARATION

I / We declare that I / we am / are registered dealer under the Punjab Value Added Tax Act, 2005, holding VRN / TRN _____ and the statements made are correct to the best of my/ our knowledge and belief.

Name of the dealer

Signature of proprietor / partner/ authorized person with stamp

DUPLICATE FOIL (Reverse side of Form VAT- 36)

8. Description, Quantity and value of goods

Sl No.	**Description**		**Invoice/Challan No. and date**	**Quantity**	**Value of goods (Rs.)**	
	Code	**Name**			**In figures**	**In words**

Total value of goods in figures _____

In words _____

Name of the dealer: _____

Signature of Proprietor / partner / authorized person with stamp: _____

Code & Name of the Information Collection Centre

Date of Endorsement: Date_____ Month_____ Year_____

Signature of the endorsing VAT officer / Inspector

(Seal)

FORM VAT-36–A

[See rule 65]

Application for issue of FORM VAT- 36

PART – A

To

The Designated Officer,
Place. _____,
District _____.

1. I _____ Proprietor/Managing partner/Managing Director/ General Attorney/Head of Department (or any other Joint Officer/Officers duly authorised by him in writing) of the below mentioned firm hereby apply on behalf of the firm for issue of __ (number) Form VAT- 36.
2. List of the ___ (number) used Form VAT- 36 from serial number _____ to serial no. _____ is attached herewith.
3. List of the ____ (number) FORM VAT- 36 in transit with serial number _____ to serial number _____ is also attached herewith.

Signature of the applicant_____

Name _____

Status_____

Name of the firm : _____

_____ Address

_____

_____

VRN Number _____

Place _____

Date : _____

PART – B

(To be retained in the office of Designated Officer)

1.	Number of Forms VAT-36 in possession of the taxable person including issued under Punjab General Sales Tax Act, 1948.			
2.	Number of Forms issued against this application			
3.	Serial Number of Forms issued From :		To:	
4.	Date of issue of Forms			
5.	**Total Number of Forms available with the taxable person.**			
6.	Signature of the taxable person in token of having received the Forms mentioned in row 3.			
7.	Counter signature of the Designated Officer			

✂ ✂

PART – C

(To be affixed on the Register of the taxable person)

1.	Number of Forms VAT-36 in possession of the taxable person			
2.	Number of Forms issued against this application			
3.	Serial Number of Forms issued From :		To:	
4.	Date of issue of Forms			
5.	**Total Number of VAT-36 Forms available with the taxable person.**			
6.	Signature of the taxable person in token of having received the forms mentioned in row 3.			
7.	Counter signature of the Designated Officer**.**			

FORM VAT- 36–B

[See rule 65]

Register Showing Account of the Form VAT-36.

1. Place: District :
2. Registration Number :
3. Name & Address of the taxable person:

Sr. No.	Name and address of the dealer of the other State	Registration certificate No. of the dealer mentioned in Col. 2	Particulars of the good imported / exported	Bill No. and date	Value of goods imported / exported	Serial No. of VAT-36 Forms issued	Date of issue	Remarks
1.	2.	3.	4.	5.	6.	7.	8.	9.

FORM VAT-36C

[See rule 65]

INDEMNITY BOND

Know all men by these presents that I/We_____ (Full address of the taxable person)_____ registered under the Punjab Value Added Tax Act, 2005 under registration No. _____ dated _____ In the state of Punjab (hereinafter called the Obliger) am/are held and firmly bound up to Government of Punjab (hereinafter called the Government) in the sum of _____ (rupees in words) (hereinafter referred to as "the said sum") to be paid to the Government on demand for which payment well and truly be made. I/we bind myself/ourselves and my/our heirs, executors administrators, legal representatives and assigns and the persons for the time being having control over my/our assets and affairs by these presents.

Signed this _____day of _____ two thousand and _____

Whereas clause (e) of sub rule (2) of Rule 52 of the Punjab Value Added Tax Rules, 2005 requires that in the event a blank or a duly completed form VAT-36 is lost while it is in the custody of the purchasing dealer or the selling dealer or in transit as the case may be, is required to furnish an indemnity bond. In the case of the dealer registered in the State of Punjab, the indemnity bond is to be furnished to the Assessing Officer from whom the said form was obtained and in the case of a dealer of other State to the notified authority of his State.

And whereas the obliger herein is a taxable person of Punjab/ other State.

And whereas the obliger has lost the declaration Form VAT-36 bearing No_____ which was blank/duly completed and was issued by Designated Officer _____ and which was issued by me/us to _____ (taxable person of other State) / received by me/us from _____ (name of the taxable person of Punjab) in respect of the goods mentioned below:

Sr.No.	No. of bill / invoice / challan	**Date**	Description of goods	Quantity	Amount

Now the condition of the above written bond is such that the obliger shall in the event of a loss suffered by the Government (in respect of which the decision of the Government or the authority appointed for the purpose, shall be final and bonding on the obliger) as a result of the misuse of the form, pay to the Government on demand and without demur the said sum of Rs_____ Rupees (in words)_____ and shall otherwise indemnity and Government as a result of the misuse of such form, then the above written bond shall be void and of on effect but otherwise shall remain in full force effect and virtue. The obliger further undertakes to mortgage/charge to properties specified in the schedule here under written by execution of proper deed of mortgage/charge for the Payment of the said sum.

SCHEDULE

(Give details of properties mortgaged/charged)

And these presents also witnesseth that the liability of the obliger hereunder shall not be impaired or discharged by reason of any forbearance, act or omission of the Government or for any time being granted or indulgence shown by the Government.

The Government agrees to bear the stamp duty, if any, chargeable on these presents.

In witness whereof the obliger has set his hand/has caused these presents executed by his authorised representatives on the day month and year above written in the presence of: -

1. _____
2. _____

(Obliger's Signature)

Accepted for and on behalf of the Governor of Punjab by name and designation of the officer duly authorised in pursuance of Article 299 (1) of the Constitution of India, to accept the Bond for and on behalf of the Governor of Punjab. In the presence of: -

1. _____
2. _____

(Signature of the Designated officer with name,

designation and seal

FORM VAT-37

[See rule 63]

PERSONAL / SURETY BOND

to be executed by the owner / consignor / consignee of the goods registered under the Punjab Value Added Tax Act, 2005.

BEFORE THE OFFICER INCHARGE OF THE ICC OR CHECK POST OR

ANY OTHER OFFICER

No. | | **Of 20**

(Respondent)

Versus

(Petitioner)

THE STATE OF PUNJAB

DECLARATION OF OWNERSHIP

Certified that, I, _____, Proprietor/Partner/ Managing Director of M/s _____ (address) _____ holding VRN No. _____ am the owner of goods under transportation in the vehicle No. _____ covered by Bill/Cash Memo/ Delivery Note Number _____ dated _____ for Rs._____ issued by self / _____ against G.R No. _____ dated _____ (Transport Company) / Serial No. _____ dated _____ of the log book.

Signature _____

Name _____

Stauts_____

PERSONAL BOND

KNOWN all men by these presents that I/We _____ (full name) _____ (full address) _____ with VAT No. if any am/are held and firmly bound to the Governor of Punjab (hereinafter referred to as "the Government") which expression shall, unless excluded by or repugnant to the context, include his successor in-office and assigns in the sum of Rs._____ (amount in figures and followed by amount in words), (hereinafter referred to as 'the said sum'), to be paid to the Government as demanded, for which payment well and truly to be made, I/we bind myself/ourselves, my/our heis, executors, administrators and legal representatives by these presents.

WHEREAS the above bounden has been required by the officer Incharge, Sales Tax Check Post / ICC _____ Taxation Officer _____ in writing to furnish security for the said sum for the purpose of securing the proper payment of the tax/penalty payable by him/them under the PUNJAB VALUE ADDED TAX ACT, 2005(hereinafter referred to as 'the said Act') and indemnifying the Government against all loss, cost or expenses which the Government may in any way, suffer sustain or pay by reason of omission, default or failure or insolvency of the above bounden or any person or persons acting under or for him/them to pay such tax/penalty in the manner and by the time provided by or prescribed under the said Act.

Now the condition of the above written bond is that if the above bounden, his/their, executors, administrators and legal representatives or any person acting under or for him/them, pays/pay the full amount of tax/penalty payable by him/them under the said Act, in the manner and by the time provided by or prescribed under the said Act on demand by any person appointed by the Government under section __ of the said Act, such demand to be in writing and to be served upon the above bounden persons his/their heirs, executors, administrators and legal representatives or any person or persons acting under or for him/them in the manner provided by or prescribed under the said Act, shall also at times indemnifying and save harmless the Government from all and every loss, cost or expenses which has been or shall or may at any time or

times hereafter during the period in which the above bounden in held liable to pay tax/penalty under the said Act, because by reason of any act, omission, default, failure or insolvency of the above bounden or of any person or persons acting under or for him/them, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force and it is hereby further agreed that in the event of the death/partition/disruption/dissolution/winding up or the final cessation of the liability, under the Act or the rules framed thereunder of the above-bounden, this bond shall remain with the officer incharge. Check Post/ ICC / Taxation Officer.

_____ for one year from the occurring of any of the events aforesaid for recovering any tax/penalty that may be payable by the above bounden or any loss, cost or expenses that may have been sustained, incurred, or paid by the Government owing to the act, omission default, failure or insolvency of the above bounden any person or persons acting under or for him/them or the above bounden's heirs, executors, administrators and legal representatives and which may not have been discovered until after the above bounden's death/partition/disruption/dissolution/winding up of final cessation of his/their liability under the said Act or the rules framed thereunder.

PROVIDED always that without prejudice to any other right or remedy for recovering the tax/penalty, loss or damage as aforesaid, it shall be open to the government to recover the amount payable under this bond as arrears of land revenue or final imposed by an authority under the said Act.

In witness where of the said _____ (full name) has hereunto set his hand this _____ day of _____ signed and delivered _____ by the above named in the presence of _____

Witness:

1. _____ Signature_____

2. _____ Name (_____)

Status_____

SURETY BOND

We, (1) _____

(2) _____

(Name and full address of the sureties) hereby declare ourselves sureties for the above bounded and guarantee that he/they shall do and perform, all that he/they, has/have above under-taken to do and perform, and in case of his/their omission, default or failure therein, we hereby bind ourselves, jointly and severally, to forfeit to the Governor of Punjab (here-in-after referred as 'the Government', which expression shall unless excluded by or repugnant to the context, includes his successor-in-office and assigns) the sum of rupees _____ (amount in figures followed by amount in words), hereinafter referred to as 'the said sum' in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the officer Incharge, Check Post/ICC/Excise and Taxation Officer in writing to recover any amount of tax/penalty payable by the above bounden and remaining unpaid and also to recover any loss, damages, cost or expenses, which the Government may sustain, incur or pay by reason of such omission, default or failure.

AND we also agree that neither of us shall be at liberty to terminate this surety ship except upon giving to the officer incharge, Check Post / ICC / Excise and Taxation Officer six calendar month's notice in writing of his intention so to do, and our joint and several liability under this bond shall continue in respect of all acts, omissions, default, failures and insolvencies on the part of the above bounden until the expiration of the said period of six months.

Sureties

1	(i)	Signature_____	1.	(i)	Signature_____
	(ii)	Name_____		(ii)	Name_____
	(iii)	Prop/Partner/MD or M/s_____ _____		(iii)	Complete Address _____
	(iv)	VRN_____	2.	(i)	Signature_____
	(v)	Place _____		(ii)	Name _____
	(vi)	District _____		(iii)	Complete Address _____
2	(i)	Signature_____	1.	(i)	Signature_____
	(ii)	Name_____		(ii)	Name_____
	(iii)	Prop/Partner/MD or M/s_____ _____		(iii)	Complete Address _____
	(iv)	VRN_____	2.	(i)	Signature_____
	(v)	Place_____		(ii)	Name_____
	(vi)	District _____		(iii)	Complete Address _____ _____

Serial No. _____ Dated ____ ____ / ____ ____ / **2** **0** ____ ____

Certified that Shri _____ is Prop./Partner/Managing Director M/s _____ and the latter is a bona-fide person registered under the Punjab Value Added Tax Act, 2005 in district _____ Further Certified that both the sureties, aforesaid, are solvent and also are registered in district _____ under the Punjab Value Added Tax Act, 2005.

Signature _____

Name _____

(Designated Officer)

Place._____

District _____

FORM VAT-38

[See rule 63]

CASH SECURITY RECEIPT

Book No.: | | Serial No.: | |

Dated : | | | / | | | / | 2 | 0 | | |

RECEIVED a sum of Rs._____ (in figures)_____ _____ (in words) from Shri _____ the owner of the goods or his representative or the driver or any other person incharge of the goods vehicle or vessel No._____, in respect of goods covered, *vide* Sales Bill/Cash Memo/invoice/delivery challan No. _____ dated _____ Goods Receipt No. _____ of M/s _____ (name of the transport co.) dated _____, in cash, as security as provided in sub-section(6)(a) of section 51 of the Punjab Value Added Tax Act, 2005.

Signature of the person rendering the amount

Signature of the issuing authority with seal

FORM VAT-39

[See rule 67]

TRANSPORT RECEIPT (TR/GR)

Sr. No _____ Date __ __ / __ __ / 2 0 __ __

From _____ To _____

Delivery From _____ Delivery at _____

Name of Consignor with complete address _____

Registration Number : VRN/TRN: _____

CST No. : _____

Name of Consignee with complete address _____

Registration Number : VRN/TRN: _____

CST No. : _____

No. of Packing	Method of packing	Contents as declared	Value	Private Mark if any	Weight		Rate	Total Freight		Freight		Remarks
					Actual Q.-Kgs	Charged Q.-Kgs		Rs.	P.	Paid	To Pay	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.

Signature of the Manager / Booking Clerk

Name of Transport Company / Booking Agency

FORM VAT-40

[See rule 69]

WAY BILL

Number _____ Vehicle No. _____

Owner _____ Name of Driver _____

From _____ To _____

Serial No.	Transport Receipt No.	Destination	No. of Kgs.	Contents	Weight		Freight Paid		Freight to be paid		Previous Freight		Remarks
					Quintals	Kgs.	Rs.	P.	Rs.	P.	Rs.	P.	
1.	2.	3.	4.	5.	6.	7.	11.	11.	11.	12.	13.		14.

Signature of the driver Booking Clerk Loading Clerk

FORM VAT-41

[See rule 69]

DESPATCH REGISTER

[To be maintained by the Transporter(s)]

Mls

Date	From	To	No. of packages along with the method of packing	Nature of Goods	Value of goods	Name and complete address of the consignor with VRN under the PUNJAB VALUE ADDED TAX ACT, 2005/Central Sales Tax Act, 1956.	Name and complete address of the consignee with VRN. under the State Sales Tax Act / Central Sales Tax Act, if any	Transport Receipt No.	Challan No.	Vehicle Number	Freight Charged	Date of movement of Goods	Remarks	Sr. No. of FORM VAT-36
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.

FORM VAT- 42

[See rule 68]

DELIVERY REGISTER

[To be maintained by the Transporter(s)]

Mls

Serial No.	Date of delivery	Station of transport	Transport R No.	Name of Transport Co.	Name and complete address of the consignor with RC No. under the State Sales Tax Act, if registered	Name and complete address of the consignee with RC No. under PUNJAB VALUE ADDED TAX ACT, 2005 if registered.	No. of packages along with the method of packing.	Name of goods.	Value of goods.	Freight Charged (i)	Octroi / Entry Tax (ii)	Commission (iii)	Total	D w R o co sig tra
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	

FORM VAT- 42

[See rule 68]

DELIVERY REGISTER

[To be maintained by the Transporter(s)]

Mls

Serial No.	Date of delivery	Station of transport	Transport R No.	Name of Transport Co.	Name and complete address of the consignor with RC No. under the State Sales Tax Act, if registered	Name and complete address of the consignee with RC No. under PUNJAB VALUE ADDED TAX ACT, 2005 if registered.	No. of packages along with the method of packing.	Name of goods.	Value of goods.	Freight Charged (i)	Octroi / Entry Tax (ii)	Commission (iii)	Total	Da w R c con sig tran
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	

FORM VAT-43

[See rule 69]

BILTI REGISTER -INWARD

(To be maintained by the VRN dealer)

Mls

TR / RR No.	Invoice No. with date	Description of goods	Value of goods	Vehicle / Wagon No.	Name and complete address of the consignor with VRN/TRN under VAT /Central Sales Tax Act.	No. of packages	Actual Weight	Weight Charged for	Rate	Date of receipt of goods	Freight Paid	Name of Transport Co. / Courier Service	Sr. No. of FORM VAT- 36 Used for the transaction	REMARI
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.

FORM VAT-44

[See rule 69]

BILTI REGISTER — OUTWARD

(To be maintained by the taxable person)

TR / RR No.	Invoice No. with date	Description of goods	Value of goods	Vehicle / Wagon No.	Name and complete address of the consignee with VRN/TRN no	No. of packages along with the method of packing	Actual Weight	Weight Charged for	Rate	Fre paid
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.

FORM VAT-45

[See rule 69]

FORWARDING NOTE

The Manager / Incharge

Please receive the under-mentioned consignments and forward by Road Transport to

By whom Consigned		To whom consigned		Place	Nature of Goods	Number of articles	Value	Description and private marks	Send Quinta
Name	Address	Name	Address						
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

I do hereby certify that I have satisfied myself that the description marks and weight or quantity of goods consigned by me have been

correctly entered in this forwarding note.

Signature of the sender

Signature of the Manager/Book Clerk_____

or his authorised agent_____

Address _____

Name of Transport Company/ Booking Agency_____

Date_____

FORM VAT- 46

[See rule 70]

AUCTION NOTICE

It is for information of the general public that the goods, the details of which are given hereunder shall be put to Public Auction on _____ at 11.00 AM in the office of the undersigned located at _____ district _____, by the Auction Committee constituted under Rule 70 (ii) of the Punjab Value Added Tax Rules, 2005 for recovery of arrears of tax penalty and interest under the Punjab Value Added Tax Act, 2005.

Description of Goods

Terms and Conditions

1. The goods belong to M/s _____ who shall have the first option to re–acquire the goods as per rule 57(1). Only if the above said persons) refuse to re–acquire or fails to join the auction proceedings, the goods will be sold to the highest bidder.
2. The goods can be examined on any working day before the date of auction.
3. The intending bidder shall be required to deposit before actual bid, an earnest money of 10% of the estimated value of the goods. The amount will be adjusted towards balance 75% payment due from the successful bidder(s) and in case of others, the same will be refunded at the close of the auction. In case the successful bidder(s) backs out after the acceptance of bid, the amount shall be forfeited.
4. The bid will be closed in favour of highest bidder and 25% of the amount of the bid will be deposited at the fall of hammer.
5. The final bid shall be approved by the Deputy Excise and Taxation Commissioner incharge of the Division, if the auction money exceeds Rs.50,000/-.
6. The goods will be allowed to be removed only after approval of the bid and on payment of the balance 75% amount in cash within 72 hours of acceptance of the bid.
7. In case the successful bidder fails to pay the bid money, the goods shall be resold by auction following the above procedure.
8. The committee reserves the right to reject any bid without assigning any reason.

ASSISTANT EXCISE AND TAXATION COMMISSIONER

DISTRICT_____

FORM VAT- 47

[See rule 70]

(PRE AUCTION NOTICE)

From

The Assistant Excise and Taxation Commissioner,

_____.

To

M/s _____

_____

VRN:_____

N O T I C E

1. WHEREAS, a penalty of Rs._____ was imposed on _____ (date) by _____ (name of the officer imposing the penalty) in respect of the goods detained on _____ (date);
2. WHEREAS, the said penalty amount was payable on or before _____ (date), which you have not deposited within the period stipulated.
3. WHEREAS, the said goods _____ (please specify whether the goods are of perishable nature and are subject to decay) are proposed to be put to public auction for realization of the amount as per provisions of Section 51(8) of the Punjab Value Added Tax Act, 2005.

You are hereby finally called upon to deposit the said penalty amount of Rs._____ (figures) along with interest of Rs._____ totaling Rs._____ on or before _____ (date) in Government Treasury and produce the proof of payment on _____ (date) at _____ (time) in my office, failing which the said goods shall be put to public auction in accordance with law without any further reference to you. Also note that in case of your not joining the auction, the entire proceeds of auction shall be deposited in the Government Treasury.

Dated: | | | / | | | / | 2 | 0 | | |

Asstt. Excise and Taxation Commissioner

(SEAL)

FORM VAT- 48

[See rule 70]

AUCTION PROCEEDINGS

1. Particulars of Auction Committee:
   1.
   2.
   3.

2. Details of goods :

3. Estimated Value of goods

4. Owner of the Goods — M/s

5. Date of detention seizure of goods — / / 20

6. Penalty imposed and or tax charged in the case :

7. Date of Notice: — / / 20

8. Date of Publication — / / 20

		Yes	No
9.	Whether due process of law completed before putting goods to auction (certificate on record)		
10.	Whether the original owner of the goods present		

If Yes :

(1) Whether the person intends to participate in the auction ?

(2) If he intends to pay the amount of penalty and tax before commencement of auction ?

(3) If he participated in auction what is his maximum offer ?

If No :

(1) Whether he was apprised of the fact of auction, separately

(2) Whether name of the partner(s), prop., director was announced for participation in auction ?

11. Time, when auction proceedings commencened

12. List of Bidders :
   (i) Amount
   (ii) Amount
   (iii) Amount

13. Final Bidder
   M/s or Sh.
   S/o R/o

Amount | Rs.

14. Signatures :

	Auction Committee	Final bidder	Defaulter/Owner of goods if Present
(1)			
(2)			
(3)			

For Office Use Only

Amount of Bid	**Rs.**
Amount of Penalty and tax	**Rs.**
BALANCE :	**Rs.**
Date of approval by DETC :	/ / 20

SIGNATURE OF

ASSISTANT EXCISE AND TAXATION COMMISSIONER

FORM VAT-49

[See rule 70]

RECEIPT FOR AUCTION MONEY/ EARNEST MONEY

Book No. _____ Serial No. _____

Dated : __/__/20__

Received a sum of Rs._____ (in figures) _____ _____(in words) from Sh._____ on behalf of M/s _____(auction purchaser/ intending bidder) in respect of goods _____ (specify goods) of M/s _____ auctioned /to be auctioned on _____ (date) at _____ (place).

SIGNATURES OF THE DEPOSITORS

SIGNATURE OF THE ISSUING OFFICIAL WITH SEAL

FORM VAT- 50

[See rule 79]

INSTITUTION REGISTER OF APPEALS / APPLICATIONS / REVISIONS

Period From: | | | / | | | / | 2 | 0 | | | To : | | | / | | | / | 2

Name of the Authority:

Area of Jurisdiction :

Sr. No. of Institution	Date of Institution	Appeal / Application / Revision	Amount of Tax / Penalty / Interest involved	Title of Appeal / Application / Revision	Date of Order	Result		Disposal Number	Re
						Whether : Accepted, Rejected, Remanded or Revised	Amount (in Rs.)		
1.	2.	3.	4.	5.	6.	7.	8.	9.	

FORM VAT- 51

[See rule 79]

PESHI REGISTER OF CASES FIXED BEFORE THE APPELLATE / REVISIONAL AUTHORITY

Period From: | | / | | | / | 2 | 0 | | | To : | | | / | | | / | 2 | 0 | | |

Name of the Authority:

Area of Jurisdiction :

Date:

Sr. No.	Previous Date of Fixation	No. of Appeal / Application / Revision	Title of Appeal / Application / Revision	Order		Remarks
				Whether Accepted / Rejected / Remanded / Revised	Adjourned to	
1.	2.	3.	4.	5.	6.	7.

FORM VAT- 52

[See rule 79]

DISPOSAL REGISTER OF APPEALS / APPLICATIONS / REVISIONS

Period From: | | | / | | | / | 2 | 0 | | | To : | | | / | | | / | 2 | 0

Name of the Authority:

Area of Jurisdiction :

Disposal Number	Date of Disposal	No. of Appeal / Application / Revision	TIN No.	Date of Institution	Title of Appeal / Application / Revision	Orders whether Accepted / Rejected / Remanded / Revised	Additional demand	Date of issue of copy of orders	Signa
1	2	3	4	5	6	7	8	9	1

FORM VAT- 53

[See rule 79]

REGISTER OF CASES IN APPEAL AND LITIGATION TO BE MAINTAINED BY THE DESIGNATED OFFICER

Period From: | | | / | | | / | 2 | 0 | | | To : | | | / | | | / | 2

Place: | | | District : | | | | | | | | | | | |

Sr. No.	Demand		Amount of Tax / Penalty / Interest involved	Name & Address of the Person	VAT Number of the Person	No. of Appeal / Application / Revision / CWP / SLP	Date of filing Appeal / Application / Revision / CWP / SLP	Date of Decision	Order Whether Accepted / Rejected / Remanded / Revised	Present Status
	No.	Date								
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.

FORM VAT-54

[See rule 37]

DAILY COLLECTION REGISTER

District :

Date	Sr.No.	Name and address of	VAT / TOT No.	T.R. No. and Date	Period to which the	Collection on account of									Remarks
						VAT	TOT	Purchase Tax	Penalty	Interest	Registration Fee	Tax deducted at source	Other Fee / Tax	Total	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14	.15	16.

FORM VAT-54 A

[See rule 37]

DAILY COLLECTION REGISTER (PUNJAB MUNICIPAL FUND)

District :

Date	Sr.No.	Name and address of	VAT / TOT No.	T.R. No. and Date	Period to which the	Collection on account of									Remarks
						VAT	TOT	Purchase Tax	Penalty	Interest	Registration Fee	Tax deducted at source	Other Fee / Tax	Total	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14	.15	16.

FORM VAT-55

[See rule 82]

DEMAND AND COLLECTION REGISTER

District:

AMOUNT OF TAX UNDER SECTION 33

Sr.No.	Name & Address of the taxable person or registered person	VAT/TOT No.	First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Total
			Amount on account of VAT/TOT/ Purchase Tax	No. & Date of Treasury Challan	Amount on account of VAT/TOT/ Purchase Tax	No. & Date of Treasury Challan	Amount on account of VAT/TOT/ Purchase Tax	No. & Date of Treasury Challan	Amount on account of VAT/TOT/ Purchase Tax	No. & Date of Treasury Challan	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.

AMOUNT OF TAX ASSESSED AND PENALTY IMPOSED, INTEREST CHARGED

VAT/TOT	Purchase Tax	Penalty under Section ___	Interest	Total	Net amount due	ITC carry forward, if any.	T.R. No. and date vide which net amount paid.	Initials of Assessing Authority	Remaks
13.	14	15.	16.	17.	18.	19.	20.	21.	22.

FORM VAT-56

[See rule 48]

TAX DEMAND NOTICE

Office of the Designated Officer

Place: _____ District: _____

Disposal No. _____ Date : __ __ / __ __ / 2 0 __ __

To

M/s _____

_____

_____

VRN/TRN _____

You are hereby informed that your taxable turnover for the month / quarter/period/year _____ has been assessed to tax, penalty/interest etc. under the Act as under :—

1.	Taxable turnover determined	**Rs.**
2.	Tax Assessed	**Rs.**
3.	Less Tax paid	**Rs.**
4.	Balance Due	**Rs.**
5.	Penalty Imposed U/s	**Rs.**
6.	Penalty Imposed U/R	**Rs.**
7.	Interest U/s	**Rs.**
8.	Total of Col 4 to 7	**Rs.**

You are hereby directed to pay the sum of Rs. _____(Rs. In words)_____ as mentioned in column 8 into appropriate government treasury before(date)_____ and furnish the receipt of payment in this office on or before the above said date failing which you may be liable to pay interest and / or/ other punitive action under the Act, and the said sum will be recoverable from you as an arrears of Land Revenue.

Challan in Form VAT-2is enclosed for this purpose.

Date: __ __ / __ __ / 2 0 __ __

SIGNATURE AND SEAL OF THE

DESIGNATED OFFICER

FORM VAT-56-A

[See rule 49]

NOTICE OF TAX DEMAND on AMENDMENT OF ASSESSMENT.

Office of the Designated Officer

District

No. Date : / / **2 0**

To

M/s _____

_____

You are hereby informed that on amendment of assessment of your turnover during the year _____ your taxable turnover has been assessed to (VAT or purchase tax) penalty, etc. as under:—

A.		Taxable turnover determined	**Rs.**
B.	1.	Tax Assessed	**Rs.**
	2.	Penalty Imposed	**Rs.**
	3.	Interest	**Rs.**
	4.	Total of B	**Rs.**
	Less:		
		Amount already paid	**Rs.**
		Net Amount Due	**Rs.**

You are hereby directed to pay the sum of Rs. _____ _____(in figures) Rupees_____ (in words) into Treasury/ Sub-Treasury/ (State Bank of India) at_____ (place) on or before _____ (date) and furnish the receipt in proof of payment to this office on or before_____(date) failing which the said will be recoverable from you as an arrear of land revenue.

Challan in Form VAT-2 is enclosed for this purpose.

SIGNATURE AND SEAL

OF THE DESIGNATED OFFICER

FORM VAT-57

[See rule 85]

SUMMONS TO APPEAR IN PERSON AND / OR PRODUCE DOCUMENTS

Place: _____ District: _____

TRN / VRN : _____ Date: __ __ / __ __ / 2 0 __ __

Firm Name : _____
Address: _____

WHEREAS, your attendance is necessary to give evidence with reference to_____.

WHEREAS, the following documents are required :-

_____

_____

in an enquiry under the Punjab Value Added Tax Act, 2005 regarding the case concerning _____ (name) son of _____ of _____(address) now pending before me, you are hereby summoned to **appear in person / produce, or cause to be produced, the said document(s) before me on the _____ (date) at _____ (time) at _____ (place) and not to depart until permitted by me.

2. A sum of Rs._____ being your diet money and traveling expenses, is lying in deposit and will be paid to you in due course.

3. Failure, without lawful excuse, to appear and give evidence or produce or cause to be produced the documents, as the case may be, is punishable under the provisions of order XVI, Rule 12, Civil Procedure Code, 1908.

Given under my hand and seal, this _____ day of _____

PLACE: _____ **SIGNATURE**

OF THE APPROPRIATE AUTHORITY

WITH SEAL

DISTRICT_____

DATE : __ __ / __ __ / 2 0 __ __

Note :- In case the summons is merely for the production of document, it will be proper compliance with it if the document is sent per registered post.

* Name, parentage and address of the person to whom the summons is issued.

** These words should be scored out where the summons is for the production of documents only.

I request for replacing the certificate issued to me/us in for ST (D&E) II with a certificate under VAT Act. I/We are enclosing copy of the said certificate.

Encl : Copy of D&E Certificate **(Signature & Seal)**

`

VAT SCHEDULE – A

(See section 16)

LIST OF TAX FREE GOODS

Sr. No.	Name of Commodity
1.	Agricultural implements as per detail given below:- <u>(A) Ordinary Agricultural Implements</u> (1) Hand Hoe or Khurpa (2) Sickle (3) Spade (4) Baguri (5) Hand-wheel Hoe (6) Horticultural tools like budding , grafting knife, secateur, pruning shear or hook , hedge shear, sprinkler, rake. (7) Sprayer, duster and sprayer-cum-duster (8) Soil injector (9) Jandra (10) Wheel borrow (11) Winnowing fan or winnower (12) Dibbler (13) Gandasa (14) Puddler (15) Fertilizer seed broadcaster (16) Maize sheller (17) Ground-nut decorticator (18) Manure or seed screen (19) Flame Gun (20) Seed grader (21) Hand driven chaff-cutter (22) Tasla (23) Tangli b. <u>Animal Driven Agricultural Implements</u> (1) Yoke (2) Plough (3) Harrow and its following parts:- i. Harrow frame ii. Harrow spool iii. Harrow axle iv. Harrow scrappers v. Harrow draw bar vi. Harrow draw bar ‘U’ vii. Harrow clamp

	viii. Harrow handle ix. Harrow clutch x. Harrow pathala (4) Cultivator or Triphali (5) Seed drill, fertilizer drill, seed cum fertilizer drill (6) Planter (7) Plank or float (8) Leveller or scoop (9) Ridger (10) Ditcher (11) Bund former (12) Thrasher or Palla (13) Transplanter (14) Chaff-cutter (15) Persian wheel and bucket chain or washer chain (16) Cart and its following parts:- (i) ADV rims (ii) ADV axle (ii) Draw bar (iii) Hook (17) Reaper (18) Mower (19) Sugar-cane crusher (20) Cane juice boiling pan and grater (21) Roller (c) Camel drawn cart (D) <u>Tractor driven Agricultural Implements</u> (1) Plough and its following parts:- (i) Mould board Plough assembly (ii) Disc Plough covers (iii) Disc Plough hubs (iv) Disc Plough wheels (v) Disc Plough shoes (vi) Disc Plough bracket cap (vii) Disc P lough bracket (viii) Disc Plough assembly scrapper (ix) Disc Plough bracket scrapper (x) Disc Plough bracket furrow wheel (xi) Disc Plough assembly exle (xii) Disc Plough spring cap (xiii) Disc Plough assembly spindle and dust cap

	(xiv) Disc Plough furrow wheel (2) Harrow and its following parts:- (i) Harrow frame (ii) Harrow spool (iii) Harrow bush (iv) Harrow C.I. nut and chunk nut (v) Harrow hub (vi) Harrow axle (vii) Harrow nipple bolt (viii) Harrow lock patti (ix) Harrow scrapper (x) Harrow draw bar (xi) Harrow draw bur “U” (xii) Harrow clamp (xiii) Harrow handle (xiv) Harrow clutch (xv) Harrow pantals (3) Cultivators or tiller and its following parts (i) Tiller tyne assembly (ii) Tiller tyne (iii) Tiller spring (iv) Tiller shovel/phalla **(v) Tiller Pin** (vi) Tiller anchor pin (vii) Tiller toggle assembly (viii) Tiller Link Pin (ix) Tiller tyne stop (x) Tiller assembly tool bar (xi) Tiller 3 point linkage (xii) Tiller twist patti (xiii) Tiller angle bracket (xiv) Tiller frame front and rear (4) Seed Drill, fertilizer drill or see-cum-fertilizer drill an its following parts:- (i) Seed drill tyne (ii) Seed drill shovel/ phalla (iii) Seed drill grari (iv) Seed drill feeder (pistol) (v) Seed drill spout (vi) Seed drill hopper assembly (vii) Seed drill ground wheel (5) Fertilizer broadcaster

	(6) Planter (7) Plank or float (8) Leveller or scoop and its following parts:- (i) Levellef frame assembly (ii) Leveller blade (iii) Leveller main frame (9) Bound former (10) Ridger and its following parts:- (i) Ridger tyne (ii) Ridger shoes (iii) Ridger shovels/phalla (11) Trailer and its following parts:- (i) ADV Rims (ii) ADV Axles (iii) Trailer draw bar (iv) Trailer hook **(12) Puddler** (13) Ditcher (14) Cage wheel **(15) Sprayer, duster or sprayer-cum-duster** (16) Roller (17) Hoe, rotary hoe or rotovator (18) Reaper or mower, harvester (19) Potato harvester or spinner (20) Groundnut digger shaker (21) Transplanter (E) Power implements (1) Thrasher and its following parts;- **(i)** Thrasher **weight wheels** (ii) Thrasher **jali** (iii) Thrasher sieve set (iv) Thrasher 'U' clamp and beater (v) Thrasher rotor (vi) Thrasher (2) Chaff cutter (3) Maizer sheller (4) Groundnut decorticator (5) Seed grader (6) Winnower (7) Seed treater

	(8) Power sprayer or duster (9) Poultry feed grinder and mixer (10) Transplanter
2.	Aids and implements used by handicapped persons
3.	All types of bangles excluding those made of precious metals
4.	Aquatic feed, poultry and cattle feed including feed supplements, grass, hay and straw
5.	Betel leaves
6.	Books, periodicals and journals including maps, charts and globes
7.	Bread
8.	Charcoal
9.	Charkha, Ambar Charkha; handlooms and handloom fabrics and Gandhi Topi
10.	Coarse grains other than paddy, rice and wheat
11.	Condoms and contraceptives
12.	Crudely tanned leather and desi jutties made thereof
13.	Curd, Lassi, butter milk
14.	Earthen pots
15.	Electrical energy
16.	Fertilizers including bio-fertilizers and organic fertilizers, gypsum, pesticides, weedicides, insecticides and fungicides but excluding Mosquito repellants toilet cleaners, wood preservatives, chemicals for killing domestic insects, termicides, phenyl and similar other products.
17.	Firewood except casurina and eucalyptus timber
18.	Fishnet, fishnet fabrics and fish seeds.
19.	Fresh milk, pasteurized milk and separated milk other than covered by Entry 55 of Schedule B
20.	Fresh plants, saplings and fresh flowers
21.	Fresh vegetables and fruits
22.	Garlic and ginger
23.	Green Tea
24.	Goods taken under customs bond for re-export after manufacturing or otherwise.
25.	Gur and jaggery
26.	Hawan Samagri
27.	Human blood alongwith its components like platelets, red blood corpulscles (RBC), plasma, anti hemophilic factors, albumin and gamma golobulin.
28.	Husk of pulses
29.	Indigenous handmade musical instruments

30.	Khadi garments, Khadi goods and made ups
31.	Kirpan
32.	Kumkum, bindi, alta and sindhoor
33.	Liquor sold against licenses L-1A, L-2, L-2A, L-2B, L-3, L-3A,L-4,L-4A, L-5, L-5A, L-5B, L-5C, L-9,L-12A,L-12C, L-13, L-13A, L-14, L-14A, L-14AA or/ and L-14B issued under Punjab Excise Act, 1914: Provided that VAT has been paid in the State of Punjab.
34.	Meat, fish, prawn, and other aquatic products when not cured or frozen, eggs, livestock and animal hair
35.	Misri, Patasha, Fullian, Makhana and Chirbara
36.	National flag
37.	Non-branded Atta , Maida, Suzi and Besan.
38.	Non-judicial stamp paper sold by Government Treasuries; postal items like envelope and post card sold by Government; rupee note, when sold to the Reserve Bank of India and cheques either in loose or book form
39.	Organic manure
40.	Pappad and warian
41.	Rakhi
42.	Raw wool and its waste
43.	Sales made to Canteen Stores Department subject to furnishing, of a certificate duly signed and stamped by the officer authorized to make purchase certifying that the goods purchased are meant for sale to serving military personal and ex-servicemen directly or through unit run Canteens.
44.	Salt of all kinds including processed and branded salts
45.	Seeds of all kinds except oil seeds
46.	Semen including frozen semen
47.	Silk worm laying cocoon and raw silk and its waste
48.	Slate and slate pencils and chalks
49.	Omitted.
50.	Sweetmeats (Halwai goods only)
51.	Tender green coconut
52.	Textile fabric
53.	Omitted.
54.	Toddy, Neera and Arak
55.	Wan made of jute, munj & sarkanda
56.	Water other than aerated, mineral, distilled, medicinal, tonic, battery, de-mineralised water and water sold in sealed container
57.	Wheat bran
58.	Lotteries
59.	Blankets other than referred to in entry No. 5 of Schedule 'B' and shawls.
60.	Reori, gajakas, misri, candi or cooza golies, boora, marunda, ilachi dana, murmure and rice layee

61.	Animal shoe nails
62.	Gold and gold plated nose pins
63.	Kara, wooden kanga and Gatra for kirpan
64.	Raw Hide & Skin
65.	Omitted
66.	Omitted.
67.	Incense sticks commonly known as agarbati, dhupkati or dhupbati.
68.	Sales of raw materials and consumable made to the management of Takhat Sri Kesgarh Sahib, Anandpur Sahb, District Ropar and Takhat Sri Damdama Sahib (including Gurdwara Sri Masatuana Sahib), Talwandi Sabo, District Bathinda and Sri Devi Talab Mandir, Jalandhar against a Certificate duly filled and signed by the competent authority.
69.	Sales of raw materials and consumables made to the management of Shri Durgiana Committee, Amritsar againt a certificate duly filled and signed by the competent authority.
70.	Snuff (Naswar)
71.	Mehandi (Heena)
72.	Sales of raw material and consumable made to the management of Shri Harmindir Sahib and Sri Darbar Sahib, Amritsar against a certificate duly filled and signed by the competent authority.
73.	Sales of all the inputs including steel, cement, bricks, wood, electrical and sanitary fittings used for construction of houses which shall be allotted free of cost to the weaker sections of the society including the scheduled castes against a certificate duly filled and signed by the competent authority in the following four village of district Muktsar : 1. Sikhwala 2. Tarmala 3. Panjawa 4. Gaggar
74.	Sale of material worth Rs.2,87,50,000/- to be used in the construction only, made to M/s Kuka Martyrs Memorial Trust, Malerkotla for the construction of Namdhari Meditation Hall at Malerkotla, District Sangrur, subject to the production of certificate duly filled in and signed by Authorized Signatory of the Trust and countersigned by the Designated Officer of the Department.
75.	Sales made by Border Security Force Canteen of Jalandhar to serving Border Security Force personnel directly on purchases made only from Punjab.
76.	Sales of raw materials and consumables made to the management of Ek Onkar Charitable Trust Seechewal, District Jalandhar against a certificate duly filled and signed by the competent authority.
77.	Rice husk, rice bran, de-oiled rice bran and phack.
78.	Nakku and kinki
79.	Sales of raw material and consumables made to the management of All India Pingalwara Charitable Society (Regd.) Amritsar against a certificate duly filled and signed by the competent authority.

80.	Sugar including khandsari.

SCHEDULE–B
(See section 8)LIST OF GOODS (except wheat, paddy & rice) TAXABLE

@ 5.5 per cent

Serial No.	Name of the Commodity
1.	Agricultural implements other than those mentioned in schedule A
2.	Areca nut powder and betel nut
3.	Bamboo
4.	Bearings of all types
5.	Bed sheets, pillow covers and other made ups, but excluding blankets made of shoddy yarn, and shawls
6.	Beedi leaves
7.	Beltings of all varieties and descriptions
8.	Bicycles, tricycles, cycle rickshaws , tyres and tubes and parts thereof
9.	Biomass briquettes
10.	Bitumen
11.	Bone meal
12.	Branded atta, maida, suji and besan
13.	Bricks of all kinds including fly ash bricks, refractory bricks and ashphaltic roofing earthen tiles
14.	Buckets made of iron and steel , aluminum, plastic or other materials excluding those made of precious materials
15.	Candles
16.	Capital goods i.e. Plant and Machinery and parts thereof but excluding the goods on the sale of which a taxable person is not entitled for input tax credit under Sub Section 5 of Section 13 of the Act.
17.	Castor oil
18.	Centrifugal, mono block and submersible pump sets and parts thereof
19.	Clay including fireclay, fine china clay and ball clay
20.	Coal tar
21.	Coffee beans and seeds, cocoa pod and chicory
22.	Coir and Coir products, excluding coir mattresses
23.	Combs
24.	Communication equipments such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X)
25.	Computer stationary
26.	Cottage cheese (Paneer)
27.	Cotton and cotton waste
28.	Crucibles

29.	Cups and glasses of paper and plastic
30.	Omitted
31.	Drugs and medicines including vaccines , syringes and dressing , mediated ointments produced under drug license, light liquid paraffin of IP grade, medical equipments/devices and implants
32.	Dry fruits
33.	Edible oils
34.	Electrodes
35.	Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass bead and badla
36.	Exercise books, graph books and laboratory note books
37.	Feeding bottles and nipples
38.	Ferrous and non-ferrous metals and alloys; non-metals such as aluminum, copper, zinc and extrusions of these
39.	Fibres of all types and fibre waste
40.	Fly ash
41.	Fried and roasted grams and groundnuts
42.	Hand pumps, spare parts and fittings thereof
43.	Hand Tools, Cutting Tools, Threading Tools, Power Tools, Grinding wheels and abrasives
44.	Handicrafts
45.	Hardware of iron and steel such as Aldrops, Latches, Handles, Hings, Door springs and door stoppers whether polished enamelled or plated
46.	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower
47.	Karyana items, that is to say, hing, khaskhas, magaz of all kind, singhara, daru kuttu, gond katira, kamarkas, chasku, anardana, amla, ampapad, amb kutra, isubgoal, guggal, hallon, shikakai, sabudana, shora, soye, nishadar, farkari, muskapur, methi patta and gari burada.
48.	Honey
49.	Hosepipes and fittings thereof
50.	Hosiery goods
51.	Hurricane lanterns
52.	Omitted.
53.	Ice
54.	Imitation jewellery and synthetic gems
55.	Omitted.
56.	Industrial cables (High voltage cables, PVC or XLPE insulated wires and cables, jelly filled cables, optical fibres)
57.	Insulators

58.	Industrial inputs and packing materials (as per list appended to the Schedule)	
59.	Intangible goods of all kinds like copyright, patent and rep license	
60.	Telephones, cell phones, tele- printer, wireless equipment and parts thereof, Digital Video Disc & Compact Disc and Information Technology products as given hereunder	
	Sr. No.	Description / Heading No
	1.	Word processing machines, Electronic typewriters
		(a) Word processing machines — 8469.11.00
		(b) Electronic typewriters — 8469.12.00
	2.	Omitted.
	3.	Omitted. — 8520.20.00
	4.	Prepared unrecorded media for sound recording — 8523
	5.	IT software of any media
		(a) Disc for laser reading systems for reproducing phenomena other than sound or image — 8524.31.11
		(b) Magnetic tapes for reproducing phenomena other than sound or image — 8424.40.11
		(c) Other Software
		(i) on floppy disc or cartridge tape
		(ii) on disk or on CD ROM — 8524.91.11
		(iii) on other media — 8524.91.12
		8524.91.13
	6.	Omitted.
	7.	Radio communication receivers, Radio Pagers
		(a) Radio Pagers — 8527.90.11
		(b) Demodulators — 8527.90.12
		Other — 8527.90.19
	8.	Aerials, Antennae and parts — 8529.10
	9.	Omitted.
	10.	Electrical capacitors, fixed, variable and parts.
		(a) Electrical capacitors, fixed, variable. — 8532
		(b) Parts — 8532.90.00
	11.	Electronic Calculators — 8470.10.00
	12.	Electrical resistors — 8533
	13.	Printed Circuits — 8534.00.00
	14.	Switches, connectors, relays of up to 5 amps — 8536.10.00
	15.	DATA/ Graphic Display tubes, other than Picture tubes and parts
		(a) Colour — 8540.40.00
		(b) Black & White or other monochrome — 8540.50.00
	16.	Diodes, transistors & similar semi-conductor devices — 8541
	17.	Electronic integrated Circuits and Micro-assembles — 8542
	18.	Signal Generators and parts:-
		(a) Singal Generators — 8543.20
		(b) Parts — 8543.90.00
	19.	Optical fibre cables madeup of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors — 8544.70
	20.	Optical fibre and optical fibre bundle , cables — 9001.10.00

	other than those of heading 8544.70	
	21. Liquid Crystal devices, flat panel display devices and parts :-	
	(a) Liquid Crystal devices, flat panel display devices	9013.80.10
	(b) Parts	9013.9
	22. Computer systems and peripherals, Electronic diaries :-	
	(a) Computer systems and peripherals	8471
	(b) Electronic diaries	8470.90.10
	23. Cathode ray oscilloscopes, spectrum analyzers, signal analyzers :-	
	(a) Cathode ray oscilloscopes	9030.20.00
	(b) Spectrum analyzers	9030.39.20
	(c) Signal analyzers	
	24. Parts and Accessories of HSN 84.69, 84.70 & 84.71	8473
	25. DC Micro motors, Stepper motors of 37.5 watts	
	(a) DC Micro motors of an output not exceeding 37.5 W	8501.10.11
	(b) DC Micro motors of an output not exceeding 750 W	8501.31.11
	(c) Stepper motors of an output not exceeding 37.5 Watts	8501.10.12
	(d) Stepper motors of an output not exceeding 750 W	8501.31.12
	26. Parts of HSN 85.01	8503
	27. Omitted.	8471.90.00
	28. Omitted.	8505
	29. Omitted.	8517
61.	Kattha	
62.	Kerosene lamps/ lantern petromax and glass chimney	
63.	Kerosene oil sold through PDS	
64.	Knitting wool and knitting needles	
65.	Lac and shellac	
66.	Leaf plates and cups	
67.	Lignite	
68.	Lime, Lime stone, Clinker & dolomite	
69.	Linear alkyl benzene , L.A.B Sulphonic Acid , Alfa Olefin Sulphonate	
70.	Metal castings	
71.	Milk when purchased for use in manufacture of any goods other than tax free goods	
72.	Shoes including Moulded plastic footwear , Hawai chappals and straps thereof, plastic footwear or Hand crafted footwear the price whereof does not exceed Rs.250/-.	
73.	Murmuralu, pelalu, atukulu, puffed rice and muri	
74.	Napa Slabs (Rough flooring stones) and Shahbad stones	

75.	Newars
76.	Non-mechanized boats used by fishermen for fishing
77.	Nuts, bolts, screws , fasteners and nails
78.	Oil cake, de-oiled cake and de-oiled rice- bran
79.	Omitted.
80.	Paddy, rice, wheat and pulses
81.	Paper, Paper Board and Newsprint including Ammonia Paper, Blotting Paper, Carbon paper, Cellphane, PVC coated paper, Tissue paper, Art Boards, Card Boards, Corrugated Box, Duplex Board, Pulp Board, Straw Board, File cover other than plastic file covers and file Boards excluding Photographic paper and waste paper
82.	Pipes and pipes fittings of ductile pipes, poly venyl chloride, Reinforced Cement Concrete (RCC) pipes and sewerage waste (SW) pipes.
83.	Pizza bread
84.	Omitted.
85.	Omitted.
86.	Printed material including diary and calendar
87.	Printing ink excluding toner and cartridges
88.	Processed Fruits, Vegetables including Fruitjams, Jelly, pickle, fruit squash, paste, fruit drink and fruit juice (whether in sealed container or otherwise)
89.	Processed meat poultry and fish
90.	Pulp of bamboo, wood and paper
91.	Railway wagons , engines, coaches and parts thereof
92.	Readymade garments
93.	Refractory monolithic
94.	Renewable energy devices and spare parts
95.	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste whether or not in the form of pellets excluding molasses
96.	Omitted.
97.	River sand
98.	Roasted or fried grams and groundnut
99.	Safety matches
100.	Omitted.
100-A	Sales made by Canteen Stores Department to serving military personal and ex-servicemen directly or through unit run canteens.

100-B	Sales made to Border Security Force Canteen of Jalandhar subject to the furnishing of a certified duly signed and stamped by the officer authorized to make such purchase certifying that the goods purchased are meant for sale to serving Border Security Force Personnel directly provided the canteen made total purchases from within the State of Punjab.
101.	Sales made to P.S.E.B. for generation, transmission and distribution of electrical energy against a certificate dully filled and signed by the competent authority.
102.	School bags
103.	Scrap, parings and waste of metals, non metals, glass and plastic
104.	Sewing machines and parts thereof
105.	Ship and other water vessels
106.	Silk fabrics excluding handloom silks
107.	Skimmed milk powder and UHT milk
108.	Solvent oils, other than organic solvent oil
109.	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies
110.	Omitted.
111.	Sports goods including exercise and multi gym equipments, accessories and parts thereof, sports apparel, football shoes and spikes
112.	Stainless steel sheets
113.	Starch
114.	Omitted.
115.	Sulphur of all kinds, other than sublimited sulphur, precipitated sulphur and colloidal sulphur
116.	Tamarind seed and powder
117.	Tea excluding green tea
118.	Toys excluding electronic toys
119.	Tractors, tractor tyres, tractor tubes and harvesters, attachments and parts thereof
120.	Transformers
121.	Transmission towers
122.	Umbrella except garden umbrella
123.	Unbranded bhujia and namkeen
124.	Unbranded washing soap
125.	Utensils of all kinds including pressure cookers and pans excluding utensils made of precious metals
126.	Vanaspati (Hydrogenated Vegetable Oils)
127.	Vegetable oils including gingili oil and bran oil
128.	Waste paper

129.	Wet dates and porridge
130.	Windmill for water pumping and for generation of electricity
131.	Wooden crates
132.	Writing ink
133.	Writing instruments, geometry boxes, colour boxes, brushes for colour boxes, crayons pencil, pencil sharpeners and erasers
134.	Yarn of all types, including yarn waste and sewing thread (except cotton yarn).
135.	Zippers
136.	Baggar, Teelan, Kahi, Sarkanda, Chikkus, Tokray Dallan, Joori Kuchi
137.	Diesel Engines upto 10 BHP (Brake Horse Power) and parts thereof
138.	Doona, Pattal, Baskets Tillon Grass and Sirki
139.	Omitted.
140.	Hand Fans, Chalai and Jharu
141.	Pawa, Bahi, Kahi dasta, Chakla- valen, Nimbu Nachor and Pinjara (rat) made of wood
142.	Kerosene Pressure Stoves and parts thereof
143.	Multilayer polyethylene film used for packing milk
144.	Plastic crockery including tub, mug, water jug, school tiffins, bottles, chapatti boxes, plastic spoons, katory, basin, tub, tokri, pattra
145.	Stone bajri, Crusher sand and Stone dust
146.	Saag Cutter Machine known as Mini Toka
147.	Valves
148.	Omitted.
149.	Desert Water coolers and spare parts thereof
150.	Terry Towels
151.	Furnace Oil
152.	Sugar imported from out side the State of Punjab except levy sugar
153.	Omitted.
154.	All intangible goods like copyright, patent, rep license, Duty Entitlement Pass Book (DEPB) Duty Free Replenishment Certificate (DERC) and Duty Free Import Authorization (DFIA)
155.	Sweetened Flavoured Milk
156.	Desi Ghee
157.	Compact Florescent Lamps (CFL)
158.	Mentha Oil”
159.	Mosquito repellants, toilet cleaners, wood preservatives, chemicals for killing domestic insects, termicides, phenyl and similar other products, which are not used for agriculture purpose.

160.	Omitted.
161.	Truck and Bs Body Fabrication
162.	Wheat and paddy
163.	Aviation fuel sold at Amritsar international Airport for passenger.
164.	Rice
165.	Sevian (vermicelly)
166.	Components Accessories and Spare Parts of Tire Arms weapons and Ammunitions Tanks parts sold to Ordnance Factories under Government of India.
167.	Mannually operated machines, which do not use electrical energy, such as Charcoal Iron Press, Sewian Machine Grinder, Juice Machine, Mincers and Wooden Bucket Ice Cream Maker.
168.	Sales made to the Punjab State Power Corporation Ltd. and Punjab State Transmission Corporation Ltd. for generation, transmission and distribution of electrical energy against a certificate duly filled and singed by the designated officers.
169.	Omitted.

LIST OF INDUSTRIAL INPUTS AND PACKING MATERIALS

(SEE ENTRY NUMBER 58 OF SCHEDULE–B)

Serial No.	Heading No.	Description
(1)	(2)	(3)
1.	1516.00.00	Animal (including fish) fats and oils (crude, refined or purified).
2.	1518.00.40	Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified; inedible mixtures or preparations of fats and oils of this chapter.
3.	1520.00.00	Glycerol, Crude, Glycerol Waters and Glycerol lyes.
4.	1521.00.00	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured;
5.	1522.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.
6.	1702.00.00	Liquid glucose (non medicinal).
7.	2102.00.00	Yeasts (Active or Inactive); other single cell micro – organism, dead (but not including vaccines of headings 3002); prepared baking powders.
8.	2207.20.00	Denatured ethyl alcohol of any strength.
9.	2601.00.00	Iron ores and concentrates, including roasted iron pyrites
10.	2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrate with manganese content of 20% or more, calculated on the dry weight.
11.	2603.00.00	Copper ores and concentrates.
12.	2604.00.00	Nickel ores and concentrates.
13.	2605.00.00	Cobalt ores and concentrates.
14.	2606.00.00	Aluminum ores and concentrates.
15.	2607.00.00	Lead ores and concentrates.
16.	2608.00.00	Zinc ores and concentrates.
17.	2609.00.00	Tin ores and concentrates.
18.	2610.00.00	Chromium ores and concentrates.
19.	2611.00.00	Tungsten ores and concentrates.
20.	2612.00.00	Uranium or Thorium ores and concentrates.
21.	2613.00.00	Molybdenum ores and concentrates.
22.	2614.00.00	Titanium ores and concentrates.
23.	2615.00.00	Niobium, Tantalum, Vanadium or Zirconium ores and concentrates.
24.	2616.00.00	Precious metal ores and concentrates.
25.	2617.10.00	Other ores and concentrates.
26.	2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.
27.	2714.90.20	Bitumen
28.	2707.00.00	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents
29.	2707.10.00	Benzole
30.	2707.30.00	Xylole
31.	2707.40.00	Naphthalene
32.	2707.60.00	Phenols
33.	2707.91.00	Creosote oils
34.	2710.11.90	Naphtha (other)
35.	2711.11.00	Natural Gas in Liquefied state (except LPG, Propane and Butane)
36.	2711.14.00	Butadiene
37.	2711.21.00	Natural Gas in Gaseous State other than Compressed Natural Gas (used as transport fuel)

38.	2712.20.00	Normal Paraffin and paraffin wax
39.	2707 20.00	Toluole
40.	2801.00.00	Fluorine, Chlorine, Bromine and Iodine.
41.	2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.
42.	2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).
43.	2804.00.00	Hydrogen, rare gases and other non-metals.
44.	2805.00.00	Alkali or alkaline earth metals; rare earth metals, scandium and ytrium, whether or not intermixed or inter alloyed; mercury.
45.	2807.00.00	Sulphuric acid and anhydrides thereof; Oleum.
46.	2808.00.00	Nitric acid; sulphonitric acids.
47.	2809.00.00	Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids.
48.	2810.00.00	Oxides or boron; boric acids.
49.	2811.00.00	Other inorganic acids and other inorganic oxyzen compounds of non-metals
50.	2812.00.00	Halides and halide oxides of non-metals.
51.	2813.00.00	Sulphides of non-metals; commercial phosphorus trisulphide.
52.	2814.00.00	Ammonia, anhydrous or in aqueous solution.
53.	2815.00.00	Sodium hydroxide (caustic soda); potassium hydroxides (caustic potash); peroxides of sodium or potassium.
54.	2806 00.00	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.
55.	2816.00.00	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium.
56.	2818.00.00	Artificial corundum, whether or not chemically defined; aluminum oxide; aluminum hydroxide
57.	2818.30.00	Aluminum hydroxides.
58.	2819.00.00	Chromium oxides and hydroxides.
59.	2820.00.00	Manganese oxides.
60.	2821.00.00	Iron oxides and hydroxides.
61.	2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.
62.	2823.00.00	Titanium oxide.
63.	2825.00.00	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.
64.	2826.00.00	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.
65.	2827.00.00	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.
66.	2828.00.00	Hypochlorites; commercial calcium hypochlorite; chlorites, hypobromites
67.	2829.00.00	Chlorates and Perchlorates; Bromates and Perbromates; Iodates and periodates.
68.	2830.00.00	Sulphides; Polysulphides.
69.	2831.00.00	Dithionites and sulphoxylates.
70.	2832.00.00	Sulphides; thiosulphates.
71.	2833.00.00	Sulphates; alums; peroxosulphates (persulphates)
72.	2834.00.00	Nitrites, nitrates.
73.	2835.00.00	Phosphinates (hypophosphites), phosphonates (phosphites); phosphates and polyphosphates.
74.	2836.00.00	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbamate.
75.	2837.00.00	Cyanides, cyanide oxides and complex cyanides.
76.	2838.00.00	Fulminates, cyanates and thiocynates.
77.	2840.00.00	Borates; Peroxoborates (perborates).
78.	2841.30.00	Sodium dichromate.
79.	2841.50.90	Potassium dischromate.

80.	2844.00.00	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.
81.	2845.00.00	Isotopes other than those of heading No.2844: compounds, inorganic or organic of such isotopes, whether or not chemically defined.
82.	2846.00.00	Compounds, inorganic or organic, of rare earth metals of yttrium or scandium or of mixtures of these metals.
83.	2847.00.00	Hydrogen peroxide, whether or not solidified with urea.
84.	2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.
85.	2849.10.00	Calcium Carbide.
86.	2901.00.00	Acyclic Hydrcarbons
87.	2901.00.00	Propylene, Ethylene
88.	2902.00.00	Cyclic Hydrocarbons.
89.	2903.00.00	Halogenated derivatives of Hydrocarbons.
90.	2904.00.00	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.
91.	2905.00.00	Acyclic alcohols and their Halogenated, Sulphonated, nitrated or nitrosated derivatives.
92.	2905.11.00	Methanol
93.	2905.31.00	Di–ethylene Glycol, Mono Ethylene Glycol, Tri–Ethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol
94.	2906.00.00	Cyclic alcohols and their halogenated, sulphonated nitrated or nitrosated derivatives.
95.	2907.00.00	Phenols and its salts
96.	2908.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.
97.	2909.00.00	Ethers, ether-alcohols peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated, derivatives.
98.	2910.00.00	Epoxides, Epoxyalcohols, epoxyphenols and epoxythers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives.
99.	2910.10.00	Ethylene Oxide
100.	2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives.
101.	2912.00.00	Aldehyde-function compounds, Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.
102.	2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 2912.
103.	2915.00.00	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
104.	2916.00.00	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
105.	2917.00.00	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives.
106.	2917.36.00	Terephthalic Acid and its salt
107.	2917.37.00	Dimethyl terephthalate.
108.	2918.00.00	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphanated, nitrated or nitrosated derivatives.

109.	2919.00.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.
110.	2920.00.00	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives.
111.	2921.00.00	Amine- function compounds.
112.	2922.00.00	Oxygen – function amino-compounds.
113.	2923.00.00	Quaternery ammonium salts and hydroxides; lecithins and other phosphominolipids.
114.	2924.00.00	Carboxyamide-function compounds; amide-function compounds of carbonic acid.
115.	2925.00.00	Carboxyamide-function compounds (including saccharin and its salts) and imine function compounds.
116.	2926.00.00	Nitrile-function compounds.
117.	2927.00.00	Diazo, Azo-or-azoxy-compounds.
118.	2928.00.00	Organic derivatives of hydrazine or of hydroxylamine.
119.	2929.00.00	Compounds with other nitrogen function.
120.	2930.00.00	Organo-sulphur compounds.
121.	2931.00.00	Other organo – inorganic compounds
122.	2932.00.00	Heterocyclic compounds with oxygen heteroatom(s) only.
123.	2933.00.00	Heterocyclic compounds with nitrogen heteroatom(s) only.
124.	2934.00.00	Nucleic acids and their salts; other heterocyclic compounds.
125.	2935.00.00	Sulphonamides.
126.	2938.00.00	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.
127.	2939.00.00	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
128.	2942.00.00	Other organic compounds.
129.	3201.00.00	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.
130.	3202.00.00	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.
131.	3203.00.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter or vegetable or animal origin as specified in Note 3 to this Chapter.
132.	3204.00.00	Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 3 to this Chapter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.
133.	3205.00.00	Colour lakes; preparations based on colour lakes, as specified in Note 3 to this chapter.
134.	3206.00.00	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 3203, 3204 or 3205 ; inorganic products of a kind used as luminophores, whether or not chemically defined.
135.	3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes.
136.	3211.00.00	Prepared driers.
137.	3212.00.00	Dyes, acid dyes, alizarine dyes, basic dyes.
138.	3215.90.00	Printing ink whether or not concentrated or solid.
139.	3302.10.10	Synthetic flavoring essences.

140.	3402.00.00	Organic surface active agents (other than soap), surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401.
141.	3403.00.00	Lubricating preparations (including cutting-oil preparations, bold or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals. - Containing petroleum oils or oils obtained from bituminous minerals :
142.	3501.00.00	Casein, cascinates and other Casein derivatives, casein glues.
143.	3503.00.30	Glues derived from bones, hides and similar items; fish glues.
144.	3507.00.00	Enzymes; prepared enzymes not elsewhere specified or included.
145.	3707.00.00	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.
146.	3801.10.00	Artificial graphite; collodial or semicollodial graphite; preparations based on graphite or other carbon in the form of pastes, blocks, pastes or other semi-manufacturers.
147.	3802.00.00	Activated carbon, activated natural mineral products, animal black, including spent animal black.
148.	3804.00.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 38.03.
149.	3806.00.00	Rosin and resin acids, and derivatives thereof, rosin spirit and rosin oils, run gums.
150.	3806.10.90	Reducers and blanket wash/roller wash used in the printing industry. (organic composite solvents and thinners not elsewhere specified or included)
151.	3807.00.00	Wood tar, wood tar oils, wood creosotc, wood naphtha, vegetable pitch, brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch.
152.	3809.00.00	Finishing agents, dye carriers to accelerate the dyeing or fixing of due-stuffs and other products and preparations (for example, dressings and mordants). Of a kind used in textile, paper, leather or like industries, not elsewhere specified or included.
153.	3810.00.00	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering brazing or welding; soldering brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.
154.	3812.00.00	Prepared rubber accelerators, compounded plasticisers for rubber or plastics, not elsewhere specified or included anti-oxidising preparations and other compound stabilisers for rubber or plastics.
155.	3815.00.00	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.
156.	3817.00.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 2707 or 2902.

157.	3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.
158.	3823.00.00	Industrial monocarboxylic fatty acids, acid oils from refining, industrial fatty alcohols.
159.	3824.90.21	Elctroplating salts
160.	3901.00.00	Polymers of ethylene in primary forms
161.	3901.10.10	Linear Low Density Polyethylene (LLDPE) and Low Density Polyethylene (LDPE)
162.	3901.10.90	High Density Polyethylene (HDPE)
163.	3902.00.00	Polymers of propylene in primary forms
164.	3903.00.00	Polymers of styrene, in primary forms - Polystyrene:
165.	3904.00.00	Polymers of vinyl chloride or of other halogenated olefins, in primary forms
166.	3904.00.00	Polyvinyl Chloride (PVC)
167.	3905.00.00	Acrylic polymers in primary forms.
168.	3907.10.00	Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallylesters and other polyesters, in primary forms.
169.	3907.00.00	Polyethylene Terephthalate Chips
170.	3908.00.00	Polyamides in primary forms.
171.	3909.00.00	Amino-resins, Phenolic resins and polyurethanes in primary forms.
172.	3910.00.00	Silicones in primary forms.
173.	3911.00.00	Petroleum resins, coumarone-indene resins, polyterpenes, polysuophides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included in primary forms.
174.	3912.00.00	Cellulose and its chemical derivatives, and cellulose others, not elsewhere specified or included in primary forms.
175.	3913.00.00	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.
176.	3914.00.00	Ion-exchangers based on polymers of heading Nos. 3901 to 4913. in primary forms.
177.	3917.22.00	Polymers of propylene or of other olefins, in primary forms.
178.	3918.10.00	Polymers of vinyl chloride or of other halogenated olefins, in primary forms
179.	3919.00.00	Self-adhesive plates, sheets, film foil, tape, strip and other flat shapes, of plastic, whether or not in rolls.
180.	3920.00.00	Flexible plain films.
181.	3923.00.00	Articles for the packing of goods, of plastics; namely boxes, cases, crates, containers, carboys, bottles, jerry cans and their stoppers, lids, caps of plastics (but not including insulated ware).
182.	3923.00.00	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal.
183.	4001.00.00	Natural Rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.
184.	4002.00.00	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 4001 with any product of this heading, in primary forms or in plates, sheets or strip.

185.	4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.
186.	4005.00.00	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber described in heading No. 4006.
187.	4408.00.00	Veneer
188.	4701.00.00	Mechanical wood pulp
189.	4702.00.00	Chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials.
190.	4819.00.00	Cartons (including flattened or folded cartons). Boxes (including flattened or folded boxes) cases, bags and other packing containers of paper, paperboard, whether in assembled or unassembled condition.
191.	4821.00.00	Paper printed labels and paperboard printed labels.
192.	4823.12.00	Paper self adhesive tape and printed wrappers used for packing.
193.	5402.00.00	Synthetic filament yarn (Partially Oriented Yarn, Polyester Texturised Yarn)
194.	5505.10.00	Waste (including noils, yarn waste and garneted stock) of man-made fibres.
195.	6305.10.00	Sacks and bags of a kind used for the packing of goods, of jute or of other textile based fibres of heading No. 5303.
196.	7010.90.00	Carboys, bottles, jars, phials of glass, of a kind used for the packing of goods; stoppers, lids and other closures of glass.
197.	7601.20.00	Aluminium its alloys and products (except extrusions)
198.	7604.29.10	Aluminium conductor steel reinforced (ACSR)
199.		Acid slurry.
200.		Activated Carbon
201.		Additives, Salts, Stippers, Passivations, Intermediates and other chemicals used in Various types of Electroplatings such as Nickel, Zinc, Copper, Satin Nickel, Chrome Brass, Silver, Gold, Aluminium, Lead Tin, Tin Cobalt, etc.
202.		All packing material including plastic containers, tin containers and glass containers.
203.		Amino Hardener, Epoxy Hardener, Accelator, Epoxy Resins, Epoxy Hardener UF Resin
204.		Basic chromium sulphate, sodium bi-chromate; bleach liquid.
205.		Bone sinews.
206.		Bones (burnt)
207.		Bones (crushed)
208.		Boric Acid and Borax Powder.
209.		Brackets of bearings.
210.		Buttons, Elastic, Zip Paper Foam
211.		Caustic and Soda Ash.
212.		CP accessories.
213.		Degreasing, Preparations, Wetting Agents Penetrators.
214.		Emery Powders, Animal Glue, Leather Wheels, Lustre (Polishing Composition) Cotton Buffs, Namda, Flap Wheels and all types of polishing materials and steel wire brush.
215.		Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetric Acid and their Derivatives. (Other organic–inorganic compounds)
216.		Hand tools.
217.		Hosiery knitting needles.
218.		Maize starch, glucose ‘D’, maize gluten, maize germ & oil.
219.		Motor stampings.
220.		Nickel Sulphate, Nickel Chloride, Nickel Carbonate, Chromic Acid, Chrome Salt and other Acids etc.
221.		Nitrocellulose Lacquers in Aqueous and Non-Aqueous Medium
222.		Nonferrous metals like Copper, Zinc, Nickel, tin, Manganese Silicon, Aluminium, Lead Amode.

223.		Nuts and Bolts, screws and fasteners.
224.		Organic Composite Solvents / Thinners
225.		Paper Cones and Paper Pipes
226.		Polyester Staple Fibre waste.
227.		Polyester Staple Fibre, Polyester Staple Fibre Fill and Acrylic Fibre.
228.		Power Coating, Stoving Enamels, Stoving Enamels, Stoving Primers and Stoving Thinners.
229.		Prepared Liquid Pigments and Dye Solutions
230.		Pulley.
231.		Retarders used in the printing Industry
232.		Sodium Acetate, Sodium Sulphate, Hydrogen Peroxide.
233.		Sodium Bi Sulphate and Sodium Meta Bi Sulphite
234.		Sodium Nitrite, Sodium Nitrate, Potassium Nitrate.
235.		Sodium Silicate
236.		Sodium Sulphide
237.		Turpentine Oil
238.		Wool tops, Acrylic tops, Viscose tops, Nylon tops and blended tops.
239.		Zinc Oxide
240.		Pre-sensitised Aluminium Plates , Printing Rubber-Blankets and Lith Films.

SCHEDULE–C

(See section 8)

LIST OF GOODS TAXABLE @ 1.0 per cent

Serial No.	Name of the Commodity
1.	Bullions
2.	Gold, silver and Platinum ornaments
3.	Noble metals and ornaments
4.	Precious Stones

SCHEDULE–C-1

(See section 8)

LIST OF GOODS (OTHER THAN WHEAT, PADDY AND RICE)

TAXABLE @ 4.5 per cent

Serial No.	Name of the Commodity
1.	Declared goods as specified in section 14 of the Central Sales Tax Act, 1956, except those included in any other Schedule.

SCHEDULE–D

(See section 8)

LIST OF GOODS TAXABLE @ 20.5 per cent

Serial No.	Name of the Commodity
1.	Aviation Turbine Fuel
2.	Cigarettes and Cigars

SCHEDULE–E

(See section 8)

LIST OF GOODS TAXABLE AT SPECIAL RATES

Serial No.	Name of the Commodity	Rate of tax
1.	Diesel other than premium diesel Explanation – The premium diesel shall mean the branded diesel which is superior to the diesel.	8.75 percent
2.	Petrol	28 percent
3.	Plastic granules, plastic powder and master batches	8.5 percent
4.	Spectacles, goggles or sunglasses, parts and components thereof, contact lenses and lens cleaners.	8.5 percent
5.	Uninterrupted power supply (UPS)	8.5 percent
6.	Invertor	8.5 percent
7.	Liquefied Petroleum Gas for domestic use.	4 percent
8.	(a) Pre-owned car having engine capacity not exceeding 1000cc	Rs. 3000 per car on the first sale by the dealer.
	(b) Pre-owned having engine capacity exceeding 1000cc	Rs. 5000 per car on the first sale by the dealer.
9.	Sugarcane	3 percent
10.	Cell phone including all its parts and Accessories such as Head phone, Data Cable, mobile charger, memory card, Ear phone , Audio device, Mobile Cover, Mobile battery, Bluetooth and Mobile holder	8.5 percent
11.	Pulses	1.5 percent
12.	Unbranded Besan	1.5 percent

SCHEDULE–F

(See section 8)

LIST OF GOODS TAXABLE @ 13 per cent

Goods not mentioned in any other Schedule

SCHEDULE – G

(See section – 18 of Punjab VAT Act , 2005)

(1) United Nations and its constituent agencies like:

(i) UNDP

(ii) UNESCO

(iii) UNFPA

(iv) UNHCR

(v) UNICEF

(vi) UNIDO

(vii) UNIFEM

(viii) WFAO

(ix) WHO

(x) ILO

(2) Diplomatic Missions

SCHEDULE – H

(See section - 19)

(Goods liable to purchase tax U/s 19 & 20 of Punjab VAT Act ,2005)

(i) Paddy

(i) Wheat

(ii) Cotton

(iii) Sugar-cane

(iv) Milk, when purchased for use in manufacture of any goods other than tax free goods.