

HARYANA GOVERNMENT
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION

The 22nd May, 2003

S.O. 79/H.A.6/2003/S.60/2003. In exercise of the powers conferred by sub-section (1) of section 60 of the Haryana Value Added Tax Act, 2003 (6 of 2003) and all other powers enabling him in this behalf, the Governor of Haryana hereby makes the following rules to carry out the purposes of the said Act, namely:-

CHAPTER I

Preliminary

Short title.

1. These rules may be called the Haryana Value Added Tax Rules, 2003.

Definitions.

2. (1) In these rules, unless the context otherwise requires, -
 - (a) "1975 Rules" means the Haryana General Sales Tax Rules, 1975;
 - (b) "Act" means the Haryana Value Added Tax Act, 2003;
 - (c) "appropriate assessing authority" in respect of any particular dealer means an assessing authority within whose area of jurisdiction,—
 - (i) the place of business of such dealer; and
 - (ii) if he has more than one place of business in the State (hereinafter called the branches), the place where head office in the State of such business; and
 - (iii) if he is not a resident in the State, the place in the State where he carries on business;is situated;
 - (d) "appropriate Government treasury" in relation to,—
 - (i) a dealer means a Government treasury in the district where such dealer is registered under the Act or has his place of business or the head office in the State,
 - (ii) an assessee who is required to deduct tax in advance and pay the same under section 24 of the Act means a Government treasury in the district where such assessee or his agent in the State resides; and
 - (iii) an owner of goods in transit means a Government treasury in the district where his goods are detained;
 - (e) "authorised agent" means any person mentioned in section 52 authorised by a dealer or an assessee in writing to appear and act on his behalf before any taxing authority or the appellate authority;
 - (f) "authorised bank" means a Scheduled Bank or its subsidiary authorised by the State Government to receive payment of any dues, fee or amount payable under the Act or these rules;
 - (g) "authorised signatory" means in case of a dealer which is, —

- (i) a proprietorship concern, the proprietor of the concern or any person duly authorised by him;
- (ii) a partnership firm, a partner of the firm or any person duly authorised by him;
- (iii) an HUF, Karta of HUF or any person duly authorised by him;
- (iv) a society, the chairman or secretary of the society or an officer of the society authorised under the by-laws of the society or under any other special or general resolution of the society or under a resolution passed by the Governing Body of the society;
- (v) a company, the chairman, managing director or a director of the company or a principal officer of the company authorised under the Memorandum or Articles of Association of the company or under any other special or general resolution of the company or under a resolution passed by the Board of Directors of the company,-

to act, apply, receive and sign any application, return, statement, list, document, declaration, certificate or agreement for and on behalf of the dealer for the purposes of the Act and these rules either generally or for such particular purpose or purposes as may be stated in the authorisation:

Provided that a copy of such authorisation is given to the appropriate assessing authority.

- (h) "Bhatti" in relation to a Halwaii means any type of heating apparatus, fired by any type of fuel or power, used by the Halwaii.
- (i) "bricks" includes roofing tiles;
- (j) "brick kiln owner" means the owner of a kiln in the State who uses such kiln for baking mud bricks for sale and includes a person who has taken such kiln on lease;
- (k) "Central form" means a form prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957;
- (l) "circle" means a tax circle created by an officer incharge of the district with the approval of the Commissioner;
- (m) "company" means a company incorporated under the Companies Act, 1956 (Act 1 of 1956);
- (n) "Form" means a form appended to these rules;
- (o) "Government treasury" means a treasury or sub-treasury of Government or a branch or subsidiary of the State Bank of India or of other Scheduled Banks authorised by the State Government in this behalf;
- (p) "Halwaii" means a person who prepares himself or by employing manual labour, by using traditional tools and equipment of his trade but not by mechanical operation(s) like in factories, Halwaii goods, and sells such goods exclusively.
- (q) "Halwaii goods" means Mithaii, Namkeen and other ready to consume eatables, tea, coffee, milk, milk-shake, lassi, and other such beverages, ordinarily prepared by Halwaii but does not include items of food generally known as fast food, bakery products, confectionery (toffees, chocolates etc.), Chinese food, south-Indian food, north-Indian food and regular meals;
- (r) "High Court" means the Punjab and Haryana High Court;

- (s) "HUF" means Hindu Undivided Family;
 - (t) "lump sum dealer" means a registered dealer in whose case composition of tax under section 9 is made and is in force;
 - (u) "number of Bhatti" in relation to a Halwaii with reference to a month means the maximum number of Bhatti set-up or worked, whether wholly or partly, whether directly or indirectly including Bhatti engaged on job-work basis, at any point of time during the quarter by the Halwaii.
 - (v) "number of presses" in respect of a ply-board manufacturer with reference to any month means the maximum number of presses installed or set up at the business premises of the manufacturer at any point of time during the quarter;
 - (w) "output tax" means the tax levied on the sale of goods effected by a dealer in the State during a tax period;
 - (x) "ply-board" in relation to a ply-board manufacturer includes ply and flush door;
 - (y) "ply-board manufacturer" means a dealer who manufactures ply-board in the State by making use of press(es);
 - (z) "press" in relation to a ply-board manufacturer means a machine designed to be used for making ply-boards installed or set up at the place of business of the manufacturer;
 - (za) "range" comprises two or more districts in the State;
 - (zb) "return period" means a period of time for which a dealer is required under or by these rules to furnish a return in respect of business activities carried out by him during the period;
 - (zc) "section" means a section of the Act;
 - (zd) "society" means a society registered under the Haryana Co-operative Societies Act, 1984 (Act 22 of 1984);
 - (ze) "State representative" means a person authorised to represent the State in any proceeding under the Act;
 - (zf) "tax period" means a period of time usually a month, a quarter or a year for which tax payable by a dealer is quantified; and
 - (zg) "turnover" means aggregate of value of goods sold or purchased or exported out of State or imported into State or supplied or received, as the case may be, by a dealer during a tax period.
- (2) Words and expressions used herein but not defined, shall have the same meaning as assigned to them in the Act.

CHAPTER II
Superintendence and control of administration, jurisdiction, delegation, matters relating to the tribunal

Superintendence and control. sections 55 and 60

3. The Commissioner shall superintend the administration and the collection of tax leviable under the Act and shall control all persons appointed to assist him thereunder. The State for the purpose of tax administration, shall be divided into the following four ranges comprising the districts as mentioned against each, namely –

Range	Name of the districts comprising the range
1	2
1. Ambala	Ambala, Panchkula, Yamunanagar, Karnal, Kaithal and Kurukshetra.
2. Faridabad	Faridabad (East), Faridabad (West), Sonipat and Panipat.
3. Gurgaon	Gurgaon (East), Gurgaon (West), Jhajjar, Rewari and Narnaul.
4. Hisar	Hisar, Sirsa, Jind, Bhiwani, Rohtak and Fatehabad.

Each range shall be headed by a Joint Excise and Taxation Commissioner, each district by a Deputy Excise and Taxation Commissioner and each circle by an Excise and Taxation Officer or an Assistant Excise and Taxation Officer, as the case may be.

Jurisdiction of assessing authority. sections 55 and 60.

4. (1) Officer incharge of a district or an Excise and Taxation Officer shall exercise the power of an assessing authority in relation to all dealers within his jurisdiction.

(2) An Assistant Excise and Taxation Officer shall exercise power of an assessing authority in relation to a dealer within his jurisdiction whose gross turnover for the year under assessment does not exceed fifty lakh rupees.

Provided that if during the course of investigation, an Assistant Excise and Taxation Officer comes across a case involving gross turnover exceeding fifty lakh rupees he shall be competent to make assessment in such a case.

Delegation of power. section 51.

5. The Commissioner may under section 51 delegate any of his powers to any officer not below the rank of a Deputy Excise and Taxation Commissioner.

Delegation of routine duties. section 60.

6. Any taxing authority may by an order in writing, authorise generally or in any particular case any official subordinate to and working under its administrative control to exercise the powers conferred upon such authority under these rules to prepare and sign receipts, notices, Challans and other documents and registers required to be drawn up, maintained or issued under the Act or these rules.

Transfer of cases. section 50.

7. (1) The Commissioner or Additional Excise and Taxation Commissioner, Joint Excise and Taxation Commissioner or Deputy Excise and Taxation Commissioner may, suo motu or on an application made to him, by an order in writing, transfer any case other than an appeal or revision from one taxing authority to another including to and from himself within the limits of his area of jurisdiction, subject to the pecuniary jurisdiction specified in rule 4.

(2) The Commissioner, may, suo motu or on an application made to him in this behalf, by an order in writing, transfer any appeal from one appellate authority other than the Tribunal, to another.

(3) The Commissioner may suo motu or on an application made to him transfer any revision from one revising authority to another including to, and from, himself.

(4) Where a registered dealer changes his place of business or head office from one district to another, if in the same range, the officer incharge of the range, else, the Commissioner or such other officer as he may by order in writing authorise, may, on application made to him by such dealer, or suo motu after giving him a reasonable opportunity of being heard, order transfer of the case from one district to the other.

(5) The order of transfer of any case passed by any authority under the provisions of any of the foregoing sub-rules shall be communicated to the party affected by the order and the authority concerned.

(6) The officer incharge of a district may with the approval of the Commissioner or such other officer as he may by order in writing authorise in this behalf, transfer the charge of one circle from one assessing authority serving in the district to the other.

Salary, allowances and other conditions of service of member of Tribunal. section 57(11).

8. (1) The scales of pay and other service conditions of the members of the Tribunal shall be such as may be decided by the Government:

Provided that the substantive pay drawn by a retired person at the time of retirement or its equivalent in the revised scale of pay in force at the time of his appointment as a member of the Tribunal less the amount of gross monthly pension, shall be protected.

Explanation.— The words “gross monthly pension” as used in this rule shall mean pension plus pension equivalent to death-cum-retirement gratuity and commuted pension.

(2) A person appointed as a member of the Tribunal who retires from his substantive post during his tenure as such, shall get the salary and allowances as provided in sub-rule (1) immediately after the date of retirement.

(3) A member of the Tribunal shall, for journey performed in connection with his official duties, be entitled to the travelling allowances at the rates for the time being admissible under the Punjab Civil Services Rules Volume III to officers of Grade 1.

(4) A member of the Tribunal shall be entitled to such medical facilities as are admissible to Class 1 Officer.

(5) A member of the Tribunal shall, if he is serving Judge of the High Court or is in Government service, be entitled to such kinds of leave including casual leave as it is admissible under the provisions of service rules applicable to him and if he is retired Judge of the High Court or is a retiree from Government service from a post which entitles him to be appointed as a member, he shall be entitled to such kinds of leave including casual leave, as was admissible immediately before his date of retirement according to the service rules applicable to him, and any other person who is appointed member of the Tribunal shall be entitled to such kinds of leave including casual leave as may be decided by the Government. The power to grant leave shall vest in the State Government.

Award of costs by Tribunal. section 57(14).

9. The costs of all appeals or applications made before the Tribunal shall be in the discretion of the Tribunal:

Provided that such costs shall not exceed rupees two thousand in any case.

CHAPTER III

Taxable Quantum, Registration of Dealers, Amendment, Renewal and Cancellation of Certificate of Registration

Taxable Quantum. section 3.

10. In relation to a dealer who resides outside the State but delivers for sale in the State, supplies or distributes in the State, any goods other than those specified in Schedule B, the taxable quantum shall be nil.

Procedure for registration. sections 11 and 12.

11. (1) Every dealer, who held a certificate of registration under the Act of 1973 before its repeal, shall furnish particulars of his business, in Form VAT-A2 to the appropriate assessing authority within thirty days of coming into force of these rules without any fee and within a further period of thirty days with a late fee of five hundred rupees failing which he shall cease to be a dealer registered under the Act from the next day following the expiry of the said period.

(2) Every dealer, whose application for registration under the Act of 1973 was pending for decision before its repeal, shall furnish particulars of his business, in Form VAT-A2 to the appropriate assessing authority within thirty days of coming into force of these rules without any fee and within a further period of thirty days with a late fee of five hundred rupees failing which he shall be deemed to have failed to apply for registration under the Act.

(3) Application in Form VAT-A2 furnished under sub-rule (1) or sub-rule (2) shall be signed (i) in the case of a proprietorship by the proprietor, (ii) in the case of a partnership by all the partners, (iii) in the case of an HUF by the Karta, (iv) in the case of a society by the chairman, secretary or an officer of the society managing the business, (v) in the case of a company by the chairman, managing director, a director or a principal officer of the company managing the business, (vi) in the case of a Government Department by the Head of the Department or any other officer duly authorised in writing by him, and (vii) in the case of an association of persons or a club by a person managing the affairs of the association or the club duly authorised by the members in this behalf.

(4) Where the assessing authority is satisfied, if necessary after making an enquiry, that the information furnished to him in application in Form VAT-A2 is complete and correct and that the dealer is genuine, he shall issue to the dealer a certificate of registration under the Act in Form VAT-G1 which shall be valid from the appointed day and where the assessing authority finds otherwise after affording a reasonable opportunity of being heard to the applicant, he shall by order in writing specifying reason(s) therefor reject the application. The order of rejection shall take effect, in case of a dealer who held certificate of registration under the Act of 1973 from the date of the order, and in other cases from the appointed day without prejudice to the decision that may be taken on his application under the Act of 1973.

(5) An application for registration under sub-section (2) of section 11 shall be made by the dealer to the appropriate assessing authority in Form VAT-A1 along with deposit of one hundred rupees in the appropriate Government treasury or the Court fee worth one hundred rupees duly affixed thereon on account of registration fee, within a period of fifteen days from his becoming liable to pay tax under the Act. The application shall be signed by the same person(s) as specified in sub-rule (3) in case of an application in Form VAT-A2.

(6) If the appropriate assessing authority finds that the application is not in order or the particulars contained in the application are not correct and complete or the applicant is not a bonafide dealer or has not complied with any direction given to him by it within the specified time, he may reject the application after giving the dealer an opportunity of being heard.

(7) When the appropriate assessing authority, after making such enquiry as he may think necessary, is satisfied that the applicant is a bonafide dealer and has correctly given the requisite information, that he has deposited the registration fee in full into the appropriate Government treasury, that he has furnished the security if demanded under section 12 and that the application is in order, he shall register the dealer and shall issue to him a certificate of registration in Form VAT-G1 which shall be valid from the date of receipt of the application for registration by the assessing authority or from the date of commencement of the liability to pay tax whichever is later.

(8) Every certificate of registration shall bear a unique number to be known as TIN (taxpayer's identification number).

(9) The name of every dealer to whom a registration certificate has been issued under this rule or rule 12 shall be entered along with other particulars of his business in a register in Form VAT-G2.

(10) The appropriate assessing authority shall issue to the registered dealer an attested copy of the registration certificate for every branch enumerated therein.

(11) A registered dealer may, on application, obtain from the appropriate Assessing Authority on deposit of a fee of fifty rupees in the appropriate Government Treasury or with a court fee stamp worth fifty rupees, duly affixed thereon, a duplicate copy of the registration certificate which had been issued to him and which may have been lost, destroyed or defaced.

(12) The certificates of registration shall be displayed prominently at the place of business and at each branch to which it relates.

Voluntary registration. section 11.

12. Any dealer who is not liable to pay tax under the Act but who does not deal exclusively in exempted goods, may apply for and be issued with a registration certificate under the provisions of rule 11.

Procedure for amendment. in registration certificate. section 13.

13. The information required to be furnished under section 13 by a dealer, or by legal heir of a dealer on his death, shall be furnished to the appropriate assessing authority within thirty days of the arising of the contingency necessitating the furnishing of the information and shall be accompanied with the certificate of registration in case it is required to be amended. On receipt of the information the assessing authority shall, if so required, amend the certificate of registration and other relevant records after making such enquiry as he may consider necessary. The amendment made shall, unless ordered otherwise by the assessing authority, take effect from the date of receipt of the information.

Cancellation of registration certificate. section 11(7).

14. (1) Where a dealer who has closed down his business or whose gross turnover has not exceeded the taxable quantum for the last three consecutive years, makes an application to the appropriate assessing authority for cancellation of his certificate of registration and surrenders the same along with the unused and used declaration forms obtained or got authenticated by him under the Act, the assessing authority shall, if satisfied after making such enquiry as he may consider necessary that the information furnished to him is correct and that the certificate of registration and the

declarations required to be surrendered have been surrendered, cancel the certificate of registration and such cancellation shall take effect, in case of closure of the business, from the date of closure, otherwise, from the date of the receipt of the application for cancellation by the assessing authority.

(2) Where a dealer who has closed down his business, fails to make an application to the appropriate assessing authority for cancellation of his certificate of registration or fails to surrender his certificate of registration along with the unused and used declaration forms obtained or got authenticated by him under the Act, the assessing authority shall, after giving such dealer a reasonable opportunity of being heard, cancel the certificate of registration issued to him from the date he is issued with a notice for cancellation of the same, or where he intimates the date of closure of his business, from such date.

(3) An order of cancellation of certificate of registration of a dealer under sub-section (7) of section 11 shall be passed by a Deputy Excise and Taxation Commissioner who is in charge of a district and the cancellation shall take effect from the date of the order of the cancellation.

(4) Every certificate of registration cancelled under sub-rule (2) or sub-rule (3) shall, along with unused declaration forms, be surrendered by the dealer to the assessing authority immediately on receipt of the order of the cancellation.

(5) The assessing authority shall make necessary entries in the register in Form VAT-G2 in respect of a dealer whose registration certificate has been cancelled under the Act. The information relating to cancellation of a certificate of registration shall be uploaded on the website www.haryanatax.com every month.

CHAPTER IV.

Declaration of Head Office by Dealers, Submission of Returns, Assessment and Reassessment of Tax and Imposition of Penalty

Declaration of place of business by dealers. section 2(1)(z).

15. (1) Where a dealer has within the State more than one place of business (hereinafter referred to as the branches) he shall declare one such branch as the head office of the business for the purpose of this rule, from where he is conducting bulk of his sales and purchases, and shall intimate the same to all the assessing authorities, within whose jurisdiction such branches are situated together with the situation thereof within thirty days of opening of such branches:

Provided that where a dealer is a manufacturer or carries on mining and has within the State more than one branches of business, the branch in the district where the process of manufacturing or mining, as the case may be, is undertaken shall be declared as head office:

Provided further that where a dealer is a manufacturer or carries on mining and has within the State more than one branches, where the process of manufacturing or mining is undertaken, the branch in the district where main process of manufacturing or mining is undertaken shall be declared as head office:

(2) Notwithstanding anything contained in sub-rule (1) a dealer may, with the permission of the Commissioner, declare a place in the State where he keeps his books of account and consolidates accounts of all his branches as head office.

(3) In a case falling under this rule, if the dealer fails to declare one of the branches to be the head office or declares a branch as head office, which is not consistent with the provisions of this rule, the Commissioner may declare one of such branches to be the head office for the purpose of this rule.

(4) All applications, returns or statements prescribed under the Act or these rules shall be submitted in respect of all the branches jointly by the head office to the appropriate assessing authority.

(5) The turnover for the whole business shall be the aggregate of the turnover of all the branches.

(6) The person in charge of each branch shall, at all reasonable times, on demand by the circle assessing authority, furnish the name and address of the head office and intimate whether or not his branch's returns of turnover have been despatched to such office.

(7) In the case of a dealer referred to in sub-rule (1) or (2), —

- (a) all applications, including application for the grant of certificate shall be made, and all returns of turnover, which shall include the turnover of all such places of business, shall be submitted, by the person in charge of the head office; and
- (b) all notices and orders, required or permitted by the Act or these rules to be issued to or served on any dealer shall be issued to and served on the person in charge of the head office.

(8) A notice or order, issued to, or served on, the person in charge of such head office, shall be deemed to have been issued to or served on, all branches of the dealer concerned.

(9) Notwithstanding anything to the contrary contained in this rule, the Commissioner may, on application, allow any dealer to obtain separate registration certificate(s) for one or more of his branches and such dealer shall after registration certificates are issued to him separately for head office and the branches shall be deemed to be an independent dealer in respect of each of such branch and head office but inter se transfer of goods between one branch or head office and other shall not be a sale and for the purpose of liability to pay tax the dealer shall be treated as one person notwithstanding that the returns have been filed and the assessments have been made separately in respect of each such branch and head office.

Submission of return and payment of tax. section 14.

16. (1) The class of dealers or the assessee of the description specified in column 2 of the Table below shall for such period and at such intervals as mentioned in column 3 thereagainst furnish to the appropriate assessing authority on or before the last day of the month following the said period, a return in such form as is specified in the corresponding entry in column 4.

Table

Serial No.	Description of class or classes of dealers	Return period and interval	Return Form
1	2	3	4
1.	Dealers who are required by the assessing authority to file returns by serving upon them a notice in Form VAT-N1 under clause (b) of sub-section (2) of section 14 so long as they are	Quarter	VAT-R12

	not covered by entry 3 below		
2.	Registered dealers in whose case composition of tax under section 9 is made and is in force	As specified in the relevant rule relating to payment of lump sum for the specified class of dealers	
3.	Registered dealers holding registration certificate or whose application for registration is pending and who are not covered under entry 2 above	Quarter	VAT-R1
4.	Government agencies, public sector undertakings or corporations procuring food grains in the State at the minimum support price who are liable to deduct tax in advance under sub-rule (1) of rule 33	Quarter	VAT-R4
5.	Contractees who are liable to deduct tax in advance under sub-rule (2) of rule 33	Quarter	VAT-R4A

(2) Every dealer of the description specified in column 2 of entry against serial No. 3 in Table in sub-rule (1) shall in addition furnish an annual return for the last preceding year in Form VAT-R2 on or before 31st October next. The annual return shall be accompanied with (i) a copy of final accounts including balance sheet as at the end of the year, profit and loss cum trading/manufacturing account for the year and (ii) a statement reconciling the difference, if any, between such accounts and the turnover reported in the annual return verified in the following manner -

“I/We, _____ son of S/Shri _____ hereby declare that the above statement of accounts for the year ended at 31st March, _____ in respect of M/s _____ is true and correct and is based on the regular books of account maintained for the year and nothing has been concealed therein.

Date: _____

Signature of dealer with status

Place: _____”

(3) Every VAT dealer shall furnish on or before 31st October every year an annual commodity tax return in Form VAT-R3 declaring his turnover of sales and rate of tax charged during the last preceding year in respect of each goods or class of goods of the description specified in Schedule II appended to these rules which he sold for the first time in the State.

Explanation.— ‘Goods sold for the first time’ means sale of goods, which have not been purchased from VAT dealers in the State.

(4) Each return, which is required to be furnished under these rules, shall be incomplete unless accompanied with lists, statements, declarations, certificates and documents mentioned therein or which are required to be filed with the return under these rules. The return shall be signed by Karta in case of an HUF, proprietor in case of a proprietorship concern, a partner in case of a partnership firm, or a whole time employee authorised by Karta, proprietor or partner, as the case may be, in writing in this behalf, head of the department or an officer authorised by him in case of a Government department and chairman, director, secretary or principal officer in case of a society or a company. A return, which is unsigned or is signed by any other person, shall be treated as no return. An authorised signatory alone shall sign each list

and statement accompanying the return. Any list or statement, which is unsigned or is not signed by an authorised signatory, shall be treated as no list or statement.

(5) A return required to be furnished under these rules by a person who is not a dealer, shall be furnished by him to the assessing authority of the circle where he or his local agent normally resides in the State, and every other return shall be furnished to the appropriate assessing authority by handing over the same to it or to an official, authorised in writing in this behalf by it or by the officer incharge of the district concerned, or sent to it through registered post and when sent through registered post, the return shall be deemed to have been filed on the date on which it is received in the office of such authority. Every return furnished in this manner shall be duly acknowledged by the official receiving it by affixing his signatures, date of its receipt by him and stamp of his name and designation to the duplicate copy (to be filed with the original) of the return. A return furnished in any other manner shall be treated as no return.

(6) Any return furnished under these rules showing payment of any tax, tax deducted at source, lump sum, interest or any other amount due under the Act, shall be accompanied with the treasury receipt(s), crossed bank draft(s), pay order(s), refund voucher(s) or interest payment order in proof of the payment in full, unless such proof is already furnished to the assessing authority.

**Form of
declaration.
section 7(3)(a).**

17. (1) The declaration referred to in clause (a) of sub-section (3) of section 7 shall be in Form VAT-D1 in triplicate consisting of Parts A, B and C. These shall be printed under the authority of the State Government and each form shall be serially machine numbered or bear a printed serial number. The authorised dealer purchasing the goods (hereinafter referred to as the purchasing authorised dealer) shall give to the VAT dealer selling the goods (hereinafter referred to as the selling VAT dealer) Parts A and C of the declaration duly filled in and signed by him.

(2) No selling VAT dealer shall accept any declaration from a purchasing authorised dealer unless it is furnished in Form VAT-D1 printed under the authority of the State Government and obtained from the assessing authority as provided under sub-rule (5) and sub-rule (6) or is authenticated as stipulated in sub-rule (16) otherwise he shall forfeit his claim for being assessed to tax at the lower rate specified in sub-section (2) of section 7.

(3) The selling VAT dealer shall retain Part C with him and produce Part A before the assessing authority at the time of assessment when so required by him.

(4) The purchasing authorised dealer shall produce Part B before the assessing authority at the time of assessment when so required by him.

(5) Any authorised dealer registered under the Act shall apply to the appropriate assessing authority for the supply of declaration forms stating clearly his reasonable demand for a period of not more than one year disclosing the stocks and details of declaration forms already used and in hand and also the date on which and the number in which he was last issued the declaration forms. Failure to furnish details of the forms already issued shall be sufficient reason not to issue forms.

(6) If the assessing authority is satisfied that the requisition of the dealer is genuine and reasonable, he may issue him as many declaration forms as he may deem fit on prior payment of such sum as may be fixed by the Government, from time to time. The payment may be made either in cash or into the Government treasury.

(7) No dealer to whom a declaration in Form VAT-D1 has been issued shall transfer the same to any person, except as provided in sub-rule (1).

(8) (a) A single declaration in Form VAT-D1 may cover one or more than one transactions of sale between the same two dealers in a year:

Provided that where, in the case of any transaction of sale, the delivery of goods is spread over to different financial years it shall be necessary to furnish a separate declaration in respect of goods delivered in each financial year.

(9) The dealer to whom the declaration forms have been issued shall be responsible for their proper custody and use. If a declaration form, whether blank or completed is lost either from the custody of any selling VAT dealer or from the purchasing authorised dealer, or in transit, the dealer from whose custody it is lost or when lost in transit the dealer who despatched it, shall report the loss to the appropriate assessing authority and shall furnish in respect of one or more such form(s) so lost, an indemnity bond in Form VAT-B1 to the appropriate assessing authority for such sum as the said authority may, having regard to the circumstances of the case fix.

(10) If the duly completed and signed declaration form is lost by the purchasing authorised dealer or in transit or from the custody of the selling VAT dealer, the latter shall obtain a duplicate form from the former. In the absence of such duplicate form the selling VAT dealer shall not be entitled to the lower rate of tax under sub-section (2) of section 7.

(11) Where any purchasing authorised dealer issues to selling VAT dealer duplicate form referred to in sub-rule (10), he shall give the following certificate in red ink across the page on all the three copies of the duplicate form and shall sign the certificate:-

“I _____ hereby certify that this is the duplicate of declaration form No. _____ signed on _____ and issued to _____ who is a registered dealer holding TIN. _____”.

(12) The dealer referred to in sub-rule (6) shall maintain a register in Form VAT-D5 containing accounts of the declaration forms issued to him.

(13) If any registered dealer closes down his business or his certificate of registration is cancelled for any other reason, he shall forthwith furnish part B of the used declaration forms and surrender in triplicate the unused forms with him to the appropriate assessing authority and where he fails to furnish or surrender the forms, these shall be deemed to have been declared invalid from the date of closure of his business or from the date his certificate of registration is cancelled, as the case may be:

Provided that the details of such declarations shall be immediately publicised by uploading on the website www.haryanatax.com under the head “VAT - Obsolete declarations”.

(14) The dealer shall produce the register prescribed in sub-rule (12) on demand by any taxing authority not below the rank of Assistant Excise and Taxation Officer, for inspection.

(15) The State Government may, by uploading on the website www.haryanatax.com, declare certain serial number(s), series, design or colour of declaration forms as obsolete and invalid with effect from a specified date. All the

dealers shall, on or after the date from which the declaration forms are so declared obsolete and invalid, surrender to the appropriate assessing authority all such blank forms which may be in their possession and obtain in exchange such new forms as may be substituted for the forms declared obsolete and invalid. A purchasing dealer shall replace any form, furnished by him to the selling dealer for making purchase of goods at a lower rate of tax applicable under sub-section (2) of section 7, before it has been declared obsolete and invalid, with the new form.

(16) When the declaration in Form VAT-D1 are not available with the appropriate assessing authority, an authorised dealer may with the prior permission of the officer incharge of the district, in which his place of business is situated and in case he has business in more than one district, his head office as declared under rule 15 is situated, get the said forms self-printed and get them authenticated by the appropriate assessing authority who shall authenticate each form by stamping with his official seal and putting his signatures:

Provided that the officer incharge of a district may, in case of shortage or non-availability of blank forms in his district, by a general order issue permission for such period in favour of all or such authorised dealers or class or classes of dealers registered in his district as may be specified in the order to get the self-printed forms authenticated by the appropriate assessing authority. He shall withdraw the order when he finds that the forms printed under the authority of the State Government are available in sufficient numbers.

(17) The appropriate assessing authority shall authenticate as many forms as may be sufficient to meet the requirements for a period of one year or for the period up to the date of expected supply of the forms printed under the authority of the State Government whichever is shorter.

(18) The provisions of sub-rules (1) to (15) shall apply mutatis mutandis in relation to the forms, accounts and custody of the authenticated forms.

(19) Notwithstanding anything to the contrary contained in the foregoing provisions of this rule, a VAT dealer selling goods to an authorised dealer may obtain on a carbon copy of the tax invoice issued by him, the declaration of the purchasing authorised dealer in the following form:

“Certified that *I/we have purchased the goods described in this tax invoice for the purpose of use *(i) in the manufacture of goods for sale, or *(ii) in the telecommunications network, or *(iii) in mining, or *(iv) in the generation or distribution of electricity or any other form of power, or *(v) in packing of goods which have been purchased for either of the aforesaid purposes; and that *I/we are entitled to purchase them on the authority of registration certificate with TIN held by *me/us (*Strike out the purpose not applicable)”,

duly signed by him:

Provided that the selling VAT dealer shall self-authenticate the invoice book(s) he shall be using for this purpose and he shall in writing send in advance an intimation to the appropriate assessing authority indicating the series and serial numbers of such invoice book(s).

(20) The appropriate assessing authority shall maintain dealer wise account of the declaration forms issued under sub-rule (6) or authenticated under sub-rule (16) in

Form VAT-G12 and the officer in charge of the district shall maintain a stock register of the declaration forms in Form VAT-G13.

Prescription of goods for certain purposes. section 7(4)(a).

18. The goods referred to in clause (a) of sub-section (4) of section 7 which an authorised dealer may purchase, shall be goods intended for use by him,—

- (i) as raw materials, processing materials, packing materials, machinery, plant, equipment, cables, dies, tools, stores, spare parts, accessories, fuels or lubricants, in the manufacture of goods for sale;
- (ii) as machinery, plant, equipment, cables, tools, stores, spare parts, accessories, fuels or lubricants, in the generation of electricity or any other form of power where such power is used in the manufacture of goods by him for sale;
- (iii) as machinery, plant, equipment, cables, tools, stores, spare parts, accessories, fuel or lubricants, in the generation and distribution or distribution of electricity or any other form of power;
- (iv) as machinery, equipment, cables, tools, stores, spare parts, accessories, in the telecommunications network; or
- (v) as machinery, equipment, tools, stores, spare parts, in mining.

Form of certificate by a purchasing Government department. section 7(3)(b).

19. (1) The certificate referred to in clause (b) of sub-section (3) of section 7 shall be in Form VAT-C3 and shall be furnished by a purchasing Government department to a selling VAT dealer in respect of a duly invoiced sale of taxable goods made by the VAT dealer to the Government department.

(2) A single certificate in Form VAT-C3 may cover one or more than one transactions of sale between a Government department and a VAT dealer in a year:

Provided that where, in the case of any transaction of sale, the delivery of goods is spread over to different financial years it shall be necessary to furnish a separate certificate in respect of goods delivered in each financial year.

(3) A selling VAT dealer making sale of taxable goods to a Government department shall furnish certificate in Form VAT-C3 in respect of such sale to a taxing authority when so required by it.

Form of certificate by a selling VAT dealer. section 8(3).

20. (1) The certificate referred to in sub-section (3) of section 8 shall be in Form VAT-C4 and shall be furnished by the selling VAT dealer to the purchasing VAT dealer in respect of sale of taxable goods made by him to the purchasing dealer on tax invoice when the tax payable under the Act on such sale has been paid by him in full.

(2) A single certificate in Form VAT-C4 may cover one or more than one transactions of sale between the same two dealers in a year:

Provided that where, in the case of any transaction of sale, the delivery of goods is spread over to different financial years it shall be necessary to furnish a separate certificate in respect of goods delivered in each financial year.

(3) A VAT dealer making purchase of taxable goods from another VAT dealer in the State on payment of tax shall, in support of his claim of input tax in respect of such goods, produce before a taxing authority when so required by it, along with a tax invoice, a certificate in Form VAT-C4 furnished to him by the selling VAT dealer.

(4) The liability of a selling VAT dealer to pay tax on sale of goods by him to other VAT dealer on tax invoice shall not abate if he fails to furnish or furnishes a false certificate referred to in the foregoing sub-rule to the purchasing VAT dealer and tax

for this reason has been realised from the latter but if the selling VAT dealer later pays the tax due from him, the liability of the purchasing VAT dealer shall accordingly abate and he may, within three years of finalisation of his assessment, claim refund of tax paid by him.

Forms of declaration. section 6.

21. (1) The declaration referred to in clause (e) of rule 25 shall be in Form VAT-D2 and shall be in triplicate consisting of parts A, B and C. Each form shall be serially machine numbered or bear a printed serial number. The registered dealer making the sale under sub-section (3) of section 5 of the Central Act, shall be furnished Parts A and C of the declaration duly filled and signed by the dealer to whom he makes the sale. Part B of the declaration shall be retained by the purchasing dealer. The form of the declaration may be obtained from the appropriate assessing authority and in case the same are not available with him, the dealer may get them printed at his own cost in the prescribed form and get them authenticated from the said authority.

(2) A single declaration in Form VAT-D2 may cover one or more than one transactions of sale relating to the same export order between the same two dealers in a year:

Provided that where, in the case of any transaction of sale, the delivery of goods is spread over to different financial years it shall be necessary to furnish a separate declaration in respect of goods delivered in each financial year.

(3) All the provisions in relation to Form VAT-D1. contained in rule 17, shall apply mutatis mutandis in relation to Form VAT-D2.

Return of goods. section 6(1)(i), 6(2).

22. (1) A dealer who returns any goods sold to him shall issue to the seller a duly signed delivery-cum-debit note (hereinafter referred to as 'DDN') showing necessarily the following particulars, namely, —

- (i) Date of issue of DDN;
- (ii) Name of the dealer (with TIN, where applicable) issuing DDN;
- (iii) Name of the seller (with TIN, where applicable) to whom the goods have been returned;
- (iv) Description, quantity and value of the goods returned.
Note — Value of the goods returned shall be the price charged by the seller in respect of the original sale of such goods and shall not include the tax charged, if any;
- (v) Tax, if any, charged by the seller on the original sale of the goods returned;
- (vi) Date(s) and number(s) of delivery note(s) issued at the time of return of the good;
- (vii) Date(s) and number(s) of original invoice(s) issued by the seller in respect of the sale of the goods (referred to in item (iv)).

(2) Where the person returning the goods is not a dealer or is a dealer in other State who did not issue a DDN in respect of the goods returned by him, the dealer who sold the goods and to whom these were returned, may issue a credit note in respect of them and deduct their value from his gross turnover, provided that he shall, when so required by the assessing authority, furnish evidence of, the receipt of the goods back by him and, the corresponding credit of the value of the goods to the account of, and payment to, the purchaser.

(3) No claim of return of goods sold to any person who is not a registered dealer shall be admissible if the goods are returned after the expiry of a period of 180 days from the date of sale.

(4) No claim of return of goods sold to any person shall be admissible if the claim is not made in the return for the quarter in which the goods have been returned.

Escalation in the price of goods. section 2(1)(u).

23. (1) The selling dealer shall issue to the purchaser a supplementary tax/sale invoice in respect of any escalation in the price of the goods sold previously as soon as the amount of such escalation, whether interim or final, is settled between the two. The invoice shall contain reference of the original invoice(s) issued previously in respect of the sale of the goods.

(2) A supplementary tax/sale invoice issued under the circumstances when the agreement of sale provides for escalation in the price of the goods sold and the final prices of the goods could not have been determined at the time of their original sale, shall, for the purposes of the Act and these rules, be treated as a fresh invoice and shall be given effect accordingly, otherwise, the invoiced amount shall be added back to the gross turnover for the tax period in which the original sale was made and shall, notwithstanding any limitation, be assessed to tax.

De-escalation in the price of the goods. section 2(1)(u).

24. (1) The purchasing dealer shall issue to the seller a duly signed debit note (hereinafter referred to as 'DN') in respect of any de-escalation in the price of the goods purchased by him as soon as the amount of such de-escalation, whether interim or final, is settled between the two.

- (2) The DN shall necessarily contain the following particulars, namely, —
- (i) Date of issue of DN;
 - (ii) Name of the dealer (with TIN, where applicable) issuing DN;
 - (iii) Name of the seller (with TIN, where applicable) to whom DN issued;
 - (iv) Description, quantity and amount of de-escalation in respect of the goods whose value de-escalated;
 - (v) Tax, if any, relating to the amount of de-escalation;
 - (vi) Date(s) and number(s) of original invoice(s) issued by the seller in respect of the sale of the goods referred to in item (iv).

(3) The amount mentioned in a DN issued under the circumstances when the agreement of sale provides for de-escalation in the price of the goods sold under the agreement and the final prices of the goods could not have been determined at the time of their original sale, shall, subject to the purchasing dealer, wherever applicable, reversing input tax relating to the amount of de-escalation, be reduced from the gross turnover in respect of the tax period in which the debit note was issued otherwise, it shall be ignored.

(4) Where the person returning the goods is not a dealer or is a dealer in other State who did not issue a DN in respect of de-escalation in the price of the goods, the dealer who sold the goods may issue a credit note for the amount of de-escalation and deduct such amount from his gross turnover, and he shall, when so required by an assessing authority, furnish evidence of the credit of the amount of de-escalation to the account of, and payment to, the purchaser of the goods.

Computation of taxable turnover. section 6.

25. A VAT dealer who wishes to make any of the following deductions from his gross turnover shall, when so required by an assessing authority, produce before it the documentary evidence in support thereof as mentioned against each, namely:—

Deduction	Documentary evidence
(a) Turnover of sales made outside the State, of goods purchased outside the State	Purchase and sale invoices and documents relating to receipt and delivery of goods outside the State.

- (b) Turnover of sales made in the course of inter-State trade and commerce to a dealer registered under the Central Act or to a Government department Sale invoice, declaration in Central form C or D, as the case may be, and documents showing delivery of goods outside the State.

Note — Where the delivery of the goods outside the State is proved but declaration in Central form C or D is not produced, such delivery may, in accordance with the provisions of the Central Act, be deemed to have taken place as a result of sale made in the course of inter-State trade and commerce to a dealer not registered under the Central Act.

- (c) Turnover of sales made in the course of inter-State trade and commerce to any person who is not a dealer registered under the Central Act Sale invoice and documents showing delivery of goods outside the State.

- (d) Turnover of sales made in the course of import of goods into the territory of India Sale invoice and documents showing constructive delivery of goods to the purchaser.

- (e) Turnover of sales made in the course of export out of the territory of India within the meaning of sub-section (3) of section 5 of the Central Act Sale invoice, declaration in Form VAT-D2 or Central form H, as the case may be, and documents showing export of goods out of India.

Note — Where the delivery of the goods outside the State is proved but declaration in Central form H is not produced, such delivery may, in accordance with the provisions of the Central Act, be deemed to have taken place as a result of sale made in the course of inter-State trade and commerce.

- (f) Turnover of sales made in the course of export of goods out of the territory of India within the meaning of sub-section (1) of section 5 of the Central Act Sale invoice, custom clearance certificate and shipping documents.

- (g) Turnover of export of goods out of State Documents showing delivery of goods outside the State and declaration in Central form F.

Note — Where delivery of goods outside the State is proved but no declaration in Central form F is produced, such delivery may be deemed to have taken place as a result of sale in the course of inter-State trade and commerce.

- (h) Turnover of disposal of goods otherwise than by sale Documentary evidence showing disposal of goods otherwise than by sale.

- (i) Turnover of sale of exempted goods Sale and purchase invoices.

- (j) Turnover of sales made to the following Organisations of the United Nations for institutional use- Sale invoice and certificate in Form VAT-C2 signed by an authorised officer of the organisation.

I. United Nations International Children's Emergency Fund (UNICEF); and

II. World Health Organisation (WHO).

- (k) Turnover of return of goods sold Delivery-cum-debit note raised by the purchaser of the goods for the return of

the goods, delivery note(s), if issued separately by the purchaser at the time of returning the goods, and the original sale invoice(s) in respect of the goods.

- (l) De-escalation in the price of goods sold Original sale invoice(s), agreement of sale providing for de-escalation in the price of the goods and debit note issued by the purchaser of the goods in respect of de-escalation.

Acceptance of certificate or declaration by a taxing authority. section 60.

26. (1) A taxing authority may, before accepting any certificate, declaration or document produced before him under these rules, examine the genuineness and correctness of the same and of the contents contained therein and for this purpose he may make such inquiry in relation to, or call for such further evidence in respect of, the agreement of sale or purchase, proof of the receipt, dispatch, transportation, delivery or further disposal, of the goods and, the payments received or made for the sale or purchase of the goods or in relation to anything done in respect of the goods or, the capacity of the seller or the purchaser of the goods or, other relevant matters, as he may consider necessary:

Provided that no certificate, declaration or document produced before a taxing authority shall be rejected before giving the person producing it a reasonable opportunity of being heard.

Selection of cases for scrutiny and deemed assessment. section 15(1) and (2).

27. (1) The following categories of cases may be taken up for scrutiny,—

- (i) gross turnover exceeding five hundred lakh rupees in a year;
- (ii) claim of input tax exceeding ten lakh rupees in a year;
- (iii) claim of refund exceeding three lakh rupees in a year;
- (iv) claim of sales made in the course of inter-State trade and commerce or in the course of export of goods out of the territory of India or in the course of import of goods into the territory of India exceeding twenty five lakh rupees in a year;
- (v) cases of industrial units availing any tax concession under clause (d) of sub-section (2) of section 61 till such units are subject to the relevant provisions in the 1975 Rules;
- (vi) fall in gross turnover or payment of tax compared to last year;
- (vii) claim of sale, purchase or consignment of goods not matching with the accounts of the other party to the transaction;
- (viii) exception cases in which ratio between purchases and sales or between input tax and output tax or between stocks and sales is way out of the general trend in the trade or industry;
- (ix) cases based on definite intelligence about evasion of tax;
- (x) cases selected at random;
- (xi) cases of any particular trade or trades which the Commissioner may select; and
- (xii) cases in which the dealer fails to complete the return(s) in material particulars after being given an opportunity for the same.

(2) The Commissioner may, with the approval of the State Government, change the criteria laid down in sub-rule (1) for selection of cases for scrutiny. Any change made in the criteria shall be publicised by uploading on the website www.haryanatax.com.

(3) Save the cases selected for scrutiny under sub-rule (1), all other cases shall be deemed to have been assessed to tax under sub-section (1) of section 15 and in respect of such cases acknowledgement of the annual return shall be deemed to be the copy of the assessment order:

Provided that in respect of cases covered under the proviso to sub-section (1) of section 15, the assessing authority shall, after the required documents have been furnished to him and/or arithmetical mistake, if any, has been corrected and tax due, if any, as a result thereof has been paid, pass an order recording his satisfaction about the completeness of the relevant returns in material particulars and supply a copy of such order to the dealer concerned.

(4) The list of cases selected for scrutiny for any year shall be publicised by uploading on the website www.haryanatax.com before the expiry of the next one and a half year but non-inclusion of any case in the list shall not prevent the assessing authority to make assessment subject to limitation.

Assessment and re-assessment sections 15, 16 and 17.

28. (1) The appropriate assessing authority shall, in each case selected for scrutiny under rule 27 to make an assessment under section 15 and in other cases where he considers necessary to make an assessment under section 16 or re-assessment under section 17 in respect of a dealer, serve a notice in Form VAT-N2;

(a) calling upon him to produce his books of accounts and other documents which such authority wishes to examine together with any objection which the dealer may wish to prefer and any evidence which he may wish to produce in support thereof; and

(b) stating the period or the return periods in respect of which assessment or re-assessment is proposed, and he shall fix a date ordinarily not less than ten days after the date of the service of the notice for producing such accounts and documents and for considering any objection which the dealer may prefer.

(2) A dealer who has been served with a notice under sub-rule (1) may prefer an objection in writing personally or through an authorised agent. No fee shall be payable in respect of any such objection.

(3) The assessing authority may make such enquiries, in respect of the objection made under sub-rule (2), as it may deem fit and record a finding thereon.

(4) The assessing authority with the approval of the officer incharge of the district may, for the purpose of assessment, visit after prior notice any or all place(s) of business of a dealer whose gross turnover for the period under assessment exceeds five hundred lakh rupees, and it may inspect and examine with the assistance of such persons as it considers necessary all business activities, processes, accounts, records, documents and other things relevant to the assessment proceedings and where such visits are made, a day-to-day record of the same shall be kept.

(5) Every order of assessment shall be in writing and where the assessing authority determines the turnover or tax liability of a dealer at a figure different from that shown in the return submitted under the provisions of these rules, the order shall state briefly the reasons thereof but failure to state the reason shall not affect the validity of the assessment order.

(6) Every assessing authority shall maintain a register in Form VAT-G3 in which he shall enter the details of each case for assessment.

Registration, furnishing of security, payment of tax and assessment of casual trader. section 25.

29. (1) A casual trader shall, at least three days before commencing his business in the State, make an application in Form VAT-A3 in person or through his authorised agent to the officer incharge of the district who shall assign the same to the assessing authority.

(2) On receipt of an application made under sub-section (1), the assessing authority shall verify immediately the contents thereof and shall, after obtaining such further information as it may consider necessary for estimating the tax liability of the applicant, direct him to deposit in the appropriate Government treasury or pay in cash against receipt in Form VAT-G4 an amount, which shall not exceed estimated tax liability for seven days or such lesser period for which he wishes to conduct business, as security.

(3) The assessing authority shall, after the proof of payment of security has been furnished to him, allot a temporary registration number to the casual trader and shall issue him a registration slip in Form VAT-G5 along with as many declarations in Form VAT-D3 as shall meet his genuine requirement against payment of the price thereof.

(4) The officer incharge of a district shall maintain a register in Form VAT-G6 showing the record of registration, assessment, payment of tax and cancellation of registration of casual dealers in his district.

(5) A casual trader shall pay tax on sales effected by him in a day on the following day in the manner laid down in rule 35.

(6) Every casual trader shall furnish a return in Form VAT-R5 in respect of his business to the appropriate assessing authority immediately, but not later than three days, after the closure of his business in the State. The return shall be accompanied with the proof of payment of tax and unused VAT-D3 declaration form(s), if any.

(7) The assessing authority shall, after examination of the return furnished to it by the casual trader, used and unused VAT-D3 forms issued to him, the accounts maintained by him including the sale invoices issued, assess him to tax on the same day when the return is received or as soon afterwards as possible and after adjusting any tax due from him refund the balance amount of security to him but where any amount is found due from him after adjustment of security, he shall pay the same immediately. The details of each case for assessment shall be entered in the register in Form VAT-G3.

Examination of accounts of assessee. section 24.

30. The assessing authority may, at any time within three years of the close of the year to which any account required to be maintained by an assessee under sub-section (1) of section 24 relates, require him to produce the same before him for verification of returns filed by him under sub-section (3) and in particular the assessing authority shall verify the payments made by the assessee in the Government treasury and the certificates of deduction and payment issued by him to the payees under sub-section (4).

Imposition of penalty. sections 7(5), 38, 39 and 40.

31. Where an assessee or any other person on whom a duty or a liability has been cast under the Act or these rules, commits an offence punishable under the Act the taxing authority competent to impose penalty shall serve on him a notice in Form VAT-N3 specifying the offence and calling upon him to show cause by such date, ordinarily not less than ten days after the date of service of the notice, as may be fixed in that behalf, why a penalty should not be imposed upon him and shall decide the case after considering objections filed or submissions made, if any, before him.

Rectification of clerical and arithmetical mistakes. section 19.

32. (1) A taxing authority or an appellate authority may, at any time within a period of two years from the date of any order passed by it, rectify any clerical or arithmetical mistake apparent from the record.

Provided that no such rectification which has the effect of enhancing the tax, interest, penalty or any other liability shall be made unless the authority concerned has given notice to the dealer concerned of its intention to do so and has allowed him a reasonable opportunity of being heard.

(2) Any refund due or additional demand created as a result of the rectification shall be allowed or recovered, as the case may be, in the manner provided for refunds and recoveries under the Act and these rules.

CHAPTER V

Payment of Tax and Other Dues and Refund

Deduction of tax at source. section 24.

33. (1) Every Government agency, public sector undertaking or corporation procuring food grains in the State at the minimum support price (with or without bonus) fixed from time to time for such grains or any person authorised by such agency, undertaking or corporation in this behalf and acting as such, shall, at the time of making payment, whether by cash, adjustment, credit to the account, recovery of dues or in any other manner to the commission agent as valuable consideration for selling the grains, deduct tax in advance from such payment calculated by multiplying the amount paid in any manner with four per cent or such other rate, as notified under sub-section (1) of section 24.

(2) Every contractee shall, at the time of making payment, whether by cash, adjustment, credit to the account, recovery of dues or in any other manner, deduct from the payment made to the contractor for execution of a works contract in the State involving transfer of property in goods, whether as goods or in some other form, tax in advance calculated by multiplying the amount paid in any manner with four per cent or such other rate, as notified under sub-section (1) of section 24.

Explanation. - For the purpose of the foregoing sub-rules, the valuable consideration shall not include the amount of tax, if any, forming part of the consideration.

(3) The provisions of sub-rules (1) and (2) shall not apply where the amount or the aggregate of the amounts paid or likely to be paid during a year to the supplier of grains or the contractor, as the case may be, does not or is not likely to exceed one lakh rupees.

(4) The provisions of sub-rule (2) shall not apply where both the contractee and the contractor are dealers registered under the Act and the contract relates to manufacture or processing of goods for sale.

(5) The amount, which any person is required to deduct in a month under the foregoing sub-rules, shall be paid by him within fifteen days of the close of the month into the appropriate Government Treasury in challan in Form VAT-C1 separately for each payee in the manner laid down in rule 35. The person making the payment shall affix the original copy of the challan with the return filed by him and shall furnish the fifth copy to the payee concerned as a certificate of tax deduction and payment, who shall affix it with his return.

Provided that the Commissioner may by order in writing permit such person to pay by grouping a number of payees in a single challan or challans subject to each

such challan showing the name of each payee and the amount deposited in respect of him separately:

Provided further that such person shall provide to each payee whose name appears in the challan a self-authenticated copy of the challan:

(6) The payee to whom a certificate of tax deduction and payment referred to in sub-rule (5) has been furnished shall, subject to verification of genuineness and correctness of the certificate, be entitled to deduct the amount shown in it from the amount of tax due from him for the period specified in the certificate and shall pay the balance in the manner laid down in rule 35 and any amount paid in excess shall be refundable on assessment.

(7) The Commissioner may, on application made to him, order that no deduction from the payment made to any person shall be effected under this rule or that deduction shall be effected at a rate lower than the rate mentioned under this rule or notified in this behalf if he is satisfied that (i) such person is a registered dealer; (ii) he has not elected to pay lump sum in lieu of sales tax; and (iii) non-deduction or deduction at a lower rate, as the case may be, shall neither adversely effect nor delay the recovery of tax from him.

Liability to pay tax and other dues. sections 9, 14 and 60.

34. (1) An assessee and his partner or partners shall be jointly and severally responsible for payment of tax, interest, penalty or any other amount due under the Act or these rules.

(2) Every lump sum dealer shall pay lump sum as specified in the particular rule in chapter VI governing the particular class of lump sum dealers to which such dealer belongs.

(3) Every casual trader shall pay tax everyday on the sales made on the previous day.

(4) Every other dealer liable to pay tax under the Act shall pay tax monthly or quarterly as required by or under sub-section (3) or (4) of section 14, as the case may be.

(5) Where the last day specified for payment of tax or any other amount under the Act is a bank holiday, the last date for payment thereof shall be the first banking day following such holiday or consecutive holidays.

Manner of payment of tax and other dues. section 60.

35. (1) Any person who has to pay any amount due under this Act shall present a duly filled in challan in form VAT-C1 in quintuplicate along with the amount to be deposited either in cash or through a crossed bank draft or pay order in favour of the assessing authority, drawn on Scheduled Bank with a branch at the headquarters of the assessing authority or at the head office of the business of the dealer or at the branch office separately registered under the Act, to the Bank authorised to receive the money on account of the State Government. There the money will be received and credited to the proper head of account and an acknowledgement granted to the depositor by returning to him the original challan and the fifth copy of the challan. The other three copies of the challan having been retained by the Bank will be forwarded to the Treasury officer with the daily account. The Treasury officer will forward the duplicate copy to the officer incharge of the district concerned and retain the triplicate copy in his office. He will send the fourth copy to the Audit Office.

(2) Any amount due under the Act may also be paid by submitting a refund adjustment order in Form VAT-G9 or interest payment order in Form VAT-G10 to the assessing authority.

(3) In exceptional circumstances payment of any amount due under the Act may also be received in cash by the Commissioner or by an officer appointed to assist him under sub-section (1) of section 55 of the Act against receipt in Form VAT-G4:

Provided that any payment received under the foregoing provision, shall be deposited into the Government treasury on the same or the next working day in the name of the person making the payment.

Maintenance of daily collection register. section 60.

36. There shall be maintained in the office of the officer incharge of each district a daily collection register in Form VAT-G7 wherein shall be recorded the particulars of every challan received in proof of payments made under the Act or these rules.

Maintenance of demand and collection register. section 60.

37. The officer in charge of each district shall maintain a demand and collection register in Form VAT-G8 in respect of dealers registered under the Act showing the returns filed, assessments framed and payments made under the Act or these rules by each dealer.

Reconciliation of Payment. section 60.

38. In the first week of each month the officer incharge of each district shall prepare a statement showing collection of various amounts paid under the Act or these rules and shall forward it to the Treasury Officer of his district for verification. If any discrepancy is discovered at the time of verification the officer incharge of the district shall arrange reconciliation.

Service of notice for payment of tax. section 22.

39. (1) If any sum is payable by a dealer as result of assessment under rule 28, the assessing authority shall supply an authenticated copy of the assessment order or of the order imposing penalty or both to him and shall serve simultaneously a notice in Form VAT-N4 upon him specifying the date, thirty days after the service of the notice, on or before which payment shall be made and he shall also fix a date on or before which the dealer shall furnish the treasury receipt in proof of payment.

(2) When the treasury receipt is produced, necessary entries shall be made in the register in Form VAT-G8 and the appropriate assessing authority shall cause the receipt to be placed in the personal file of the dealer.

Computation of output tax, purchase tax, input tax and tax due. sections 3 and 8.

40. (1) Out put tax in respect of a VAT dealer for a tax period is the aggregate of tax calculated on the sale of taxable goods made by him in the State during the tax period. It shall be represented by total of entries in column (h) in the Day Book (Sale side) prescribed in rule 53.

(2) Any goods purchased in the State by a VAT dealer on the sale of which to him no tax is levied or paid under the Act and such goods are used or disposed of by him during a tax period in the circumstances that no tax is payable by him under the Act or the Central Act on them or the goods manufactured therefrom, then he shall, except when such goods not being the goods specified in Schedule F of the Act, or the goods manufactured from such goods are sold in the course of export of goods out of the territory of India, be liable to pay tax on the purchase of such goods at the rate(s) specified in clause (b) of sub-section (1) of section 7.

(3) Input tax in respect of a VAT dealer for a tax period is the aggregate of tax paid in respect of goods purchased in the State from other VAT dealer(s) on tax invoice(s) during the tax period, which shall be the aggregate of entries made in column (g) in the Day Book (Purchase side) in respect of the said period, as reduced by the amount of tax paid in respect of goods specified in Schedule E of the Act, when used, intended to be used or disposed of during the said period or when left in stock at the end of the said period, in the circumstances mentioned therein against such goods. The amount to be reduced shall be calculated pro rata where the goods specified in Schedule E of the Act, have been partly used or disposed of in the circumstances mentioned therein and partly otherwise.

Illustration - The aggregate of entries made in column (g) in the Day Book (Purchase side) in respect of a tax period in case of a VAT dealer D is Rs.10,000. D exported goods worth Rs.1,00,000/- out of State (sent for sale on consignment) during the said period. These goods were purchased by him in the State from VAT dealers on tax invoices over a span of past three tax periods on payment of tax aggregating to Rs.8,000. D's input tax is Rs.2,000.

(4) The tax due required to be paid by a VAT dealer for a tax period shall be the output tax, calculated under sub-rule (1), plus the purchase tax, calculated under sub-rule (2), minus the input tax, calculated under sub-rule (3). Arithmetically put:

$$\text{Tax due} = \text{Output tax} + \text{purchase tax} - \text{input tax.}$$

**Refund.
section 20.**

41. (1) No amount representing input tax shall be refundable except in accordance with the provisions of sub-rules (2) and (3).

(2) Subject to the provisions of sub-rule (4), any amount representing input tax relating to the goods which have been sold in the course of export out of the territory of India, or which have been used in manufacturing and the manufactured goods have been sold in the course of export out of the territory of India, shall be refundable in full to the exporting dealer.

(3) Subject to the provisions of sub-rule (4), any amount representing input tax relating to the goods which or the goods manufactured from which have been sold in the State or in the course of inter-State trade and commerce shall be refundable to the extent the input tax exceeds the tax calculated on sales on account of difference in rates of tax at which the input tax has been calculated and the rates at which the tax on sales has been calculated.

Illustration.- 1. Input tax in respect of goods purchased by a VAT dealer D is Rs.10,000/-, D sells these goods in the course of export of goods out of the territory of India. D's liability to pay tax on account of sales made in the State and in the course of inter-State trade and commerce totals to Rs.8,000/-. D is entitled to a refund of Rs.2,000/-.

2. D purchases goods from VAT dealers in the State for Rs.1,00,000/-. D is charged to tax @10% on these sales. D sells these goods in the State to manufacturers for Rs.1,50,000/- against declarations charging tax @4%. D is entitled to a refund of Rs.4,000.

3. In illustration 2, if D sells goods at a loss in the course of inter-State trade for Rs.90,000/- against declarations in Central form C chargeable to tax @4%, D will be entitled to a refund of Rs.5,400/- and D can carry forward credit of Rs.1,000/- for adjustment with tax liability for the next quarter.

(4) While framing the assessment of a dealer for any period, the assessing authority shall, after such scrutiny of its record and the record maintained by the

dealer and after making such enquiries as it considers necessary, determine the output tax, purchase tax, input tax and the amount of tax paid by the dealer for the assessment period. If the assessing authority finds that the sum of tax paid and input tax exceeds the sum of output tax and purchase tax, it shall determine the excess amount and from the excess amount it shall then deduct any amount due from the dealer, whether under the Act or the Central Act and it shall allow from the balance amount refund of the amount determined in accordance with the provisions of sub-rules (1), (2) and (3). If the balance amount falls short of the amount determined under sub-rules (1), (2) and (3), the refund shall be restricted to the balance amount otherwise it shall be allowed in full and the balance left thereafter, if any, shall be carried forward for adjustment with future tax liability. The assessing authority shall, in respect of the amount to be refunded to the dealer, issue to him at his option a refund payment order in form S.T.R.34 prescribed under the Punjab Subsidiary Treasury Rules or refund adjustment order in Form VAT-G9 and where it fails to do so within sixty days of the date of the assessment order allowing the refund, there shall be paid interest to the claimant at the rate of one per cent per month from the date of the order to the date when the refund payment order or refund adjustment order, as the case may be, is issued to him.

Illustration - D, a VAT dealer, is assessed to output tax, purchase tax and input tax at Rs.50,000/, nil and Rs.40,000 respectively. D paid Rs.32,000/- as tax. D sold goods in the course of export out of the territory of India for Rs.10,00,000/-. Input tax in respect of the goods exported is Rs.10,000/-. Nothing is due from D under the Act but Rs.8,000/- is due from him under the Central Act. D's refund claim of Rs.10,000/- is in order and he is further entitled to carry forward tax credit of Rs.4,000/- to next tax period.

(5) Where a refund of any amount paid by any dealer or other person becomes payable as a result of the order of any appellate or revising authority or any court and the same is not the subject-matter of any further proceedings, such dealer or such other person shall make an application to the officer incharge of the district concerned in case he is the owner of the goods in respect of which penalty imposed under subsection (8) of section 31 has been quashed or reduced and in other cases to the assessing authority concerned, along with the original copy of the order which constitutes the basis for refund and the authority to whom the application is made shall order the refund of the excess amount in the manner specified in sub-rule (4) and where the said authority fails to do so within sixty days of the receipt of such application, there shall be paid interest to the claimant at the rate of one per cent per month from the date of making the application to the date when the refund payment order or refund adjustment order, as the case may be, is issued to him.

(6) A VAT dealer may on quarterly basis claim refund of input tax in the circumstances specified in sub-rules (2) and (3), by making an application to the appropriate assessing authority in Form VAT-A4 and appending thereto the following documents, namely, -

- (i) copy of the return(s) in Form VAT-R1 under these rules and in Form I under the Central Sales Tax (Punjab) Rules, 1957, as applicable to the State of Haryana, for the quarter if not already filed,
- (ii) original copies of tax invoices relating to the claim of input tax in respect of the purchase of the goods;

- (iii) invoices showing the sale of the goods in the State or in the course of inter-State trade and commerce along with the documents of dispatch and delivery of the goods in other State(s);
- (iv) invoices showing the sale of the goods in the course of export out of the territory of India along with the custom clearance certificates and shipping documents; and
- (v) such other documents or evidence as the assessing authority may require for its satisfaction relating to the payment of the input tax and the tax leviable on the sale of the goods, wherever applicable.

(7) The assessing authority shall, on receiving an application under sub-rule (6), examine the same and pass an order within thirty days of receiving the application either to allow the refund in full or in part or to disallow the same for reasons to be communicated in writing and where the refund is allowed, it shall issue refund in the manner specified in sub-rule (4) to the applicant. The order passed under this sub-rule allowing the refund shall be provisional and shall be subject to final order of assessment in the case.

(8) Where the dealer is unable to identify the goods purchased with the goods sold, or used in manufacturing and sold, it shall be presumed that the goods purchased have been sold, or they have been used in manufacturing and sold, as the case may be, in the chronological order in which they were acquired.

Approval of refund. section 20(6).

42. The following authorities shall be competent to allow refund, arising from a single order, of the amount mentioned against each:

1.	Commissioner	Any amount
2.	Officer incharge of the range	Ten lakh rupees
3.	Officer incharge of the district	Five lakh rupees
4.	Excise and Taxation Officer or Assistant Excise and Taxation Officer	Fifty thousand rupees

The lower authority/authorities shall submit the record of the case along with his/their recommendation(s) to the competent authority at the appropriate level at least thirty days before the time prescribed for issuing refund without interest lapses and the competent authority shall intimate its decision to the lower authority/authorities well in time. It may, by order in writing, increase or decrease the amount of refund or may order that no refund is due but no adverse order shall be passed without giving the affected person a reasonable opportunity of being heard.

Refund adjustment order. section 20(7).

43. (1) If the dealer desires payment by adjustment against any amount subsequently payable by him, he shall be issued a refund adjustment order in Form VAT-G9 authorising him to deduct the sum to be refunded from the amount payable by him in respect of the subsequent return period or periods following that in which the refund adjustment order is issued or for any amount determined to be payable by him subsequently.

(2) In support of any claim for deduction the dealer, shall attach the refund adjustment order to the subsequent return(s) to be furnished by him under the Act or

to the treasury receipt showing the credit into the appropriate Government treasury of the amount in respect of which a demand notice has been issued to him.

(3) After allowing such deductions, the assessing authority shall cause the refund adjustment order to be cancelled.

(4) The refund adjustment order shall be transferable and the transferee shall have the same rights as the transferor had in respect of the refund adjustment order before its transfer. The credit of payment against a refund adjustment order shall be allowed after due verification.

Order sanctioning interest on delayed refunds. section 20(11).

44. (1) Where a refund payment order or a refund adjustment order is issued in respect of an amount ultimately found due to a person which he paid as a result of an order passed under the Act, the authority issuing the refund shall simultaneously record an order sanctioning the interest payable on such refund, specifying therein, the amount of refund, the period for which such interest is payable and the amount of interest payable by the State Government, and shall communicate the same to the person to whom the interest is payable and also to the Commissioner.

(2) Where a refund payment order or a refund adjustment order is issued, the authority issuing such order shall simultaneously record an order sanctioning the interest payable, if any, on such refund, specifying therein, the amount of refund, the payment of which was delayed, the period of delay for which such interest is payable and the amount of interest payable by the State Government, and shall communicate the same to the dealer to whom the interest is payable and also to the Commissioner stating briefly the reasons for the delay in allowing the refund.

(3) Where an order for the payment of interest on refunds or delayed refunds under sub-rule (1) or sub-rule (2), as the case may be, has been made, the sanctioning authority shall issue to the dealer interest payment order in Form VAT-G10.

Entries of particulars of refunds. section 20.

45. The assessing authority shall enter in a register in Form VAT-G11 particulars of all the refunds allowed in pursuance of assessment orders, all applications for refunds and of the order passed thereon.

Chapter VI

Lump sum in lieu of tax by way of composition

General provisions in respect of lump sum dealers. section 9.

46. (1) Any lump sum payable under the Act and these rules shall be deemed to be tax for the purpose of application of provisions relating to assessment, use of declarations and maintenance of record relating thereto, levy of interest, imposition of penalties for offences committed under the Act, and recovery.

(2) The rates of lump sum applicable under the schemes of composition of tax made under the Act of 1973 as part of the 1975 Rules or notified under the said Act in respect of brick kiln owners, lottery dealers, Halwari, contractors and ply board manufacturers shall continue to be in force with effect from the appointed day unless changed in the rules in this chapter and where the rate(s) of lump sum has/have not been changed in respect of any class of lump sum dealers no fresh option for composition shall be required to be made by a lump sum dealer of that class and the provisions of this chapter shall apply to him automatically.

(3) Once an option to pay lump sum has been exercised it shall not, save under rule 49, be withdrawn until the rate(s) of lump sum is/are revised or the rate of tax on goods which the lump sum dealers deal in is/are revised and the lump sum dealer makes an application within fifteen days of the date of the publication of the notification(s) issued in this behalf that he does not wish to pay lump sum at the revised rate(s) or continue under the lump sum scheme, as the case may be.

(4) A lump sum dealer who is a brick kiln owner, Halwaii or ply-board manufacturer shall pay lump sum by equal quarterly instalments payable in the first forty five days of the beginning of the quarter or he may pay by equal monthly instalments payable on or before the fifteenth of each month and shall furnish treasury receipt in respect of the payment made to the appropriate assessing authority within a week of the payment. The amount of lump sum in their case shall not be pro rated for a period of less than a month and shall be computed on the higher side for the month in which any change in business effecting the lump sum liability takes place. The lump sum dealer shall inform of any increase in the capacity of the brick kiln, number of Bhatti, number or size of presses, as the case may be, to the appropriate assessing authority at least ten days in advance of the completion of such change, failing which it shall be presumed in the absence of any evidence to the contrary that the change took place from the beginning of the year in which it came to the notice.

(5) A lump sum dealer shall not issue a tax invoice as defined in clause (zl) of sub-section (1) of section 2. The input tax in respect of goods purchased by any dealer from a lump sum dealer shall be nil.

(6) Notwithstanding anything contained in this Chapter, the State Government may at any time withdraw the facility of making payment of lump sum in lieu of tax from anyone or more or all class(es) of dealers.

Lump sum scheme in respect of brick kiln owners. section 9.

47. (1) A brick kiln owner may, subject to other provisions of this rule, opt for payment of lump sum in lieu of tax payable under the Act by way of composition at the rates given in the Table below.

Serial No.	Capacity of kiln	Category	Table	
			Lump sum tax payable in lieu of tax for the period	
			1.4.2003 to 30.9.2003	1.10.2003 to 30.9.2004
1.	Brick kiln of capacity of more than 33 number of Ghori	+A	Rs.88,000/- plus Rs.3,100/- per additional Ghori above 33 Ghori	Rs.1,93,600/- plus Rs.6,800/- per additional Ghori above 33 Ghori
2.	Brick-kiln of capacity of 28 to 33 number of Ghori	A	Rs.88,000	Rs.1,93,600
3.	Brick kiln of capacity of 22 to 27 number of Ghori	B	Rs.68,750	Rs.1,51,250
4.	Brick kiln of capacity of below 22 number of Ghori	C	Rs.55,000	Rs.1,21,000
5.	Brick kiln not fired during the year ending 30 th September in which stock in and outside the kiln as on 1 st October last does not exceed five lakhs bricks of all categories.	D	Rs.13,750	Rs.30,250

(Note:- If a kiln is designed to be fired at two places, the rate of lump sum payable by the owner of such kiln shall be double of the aforesaid rates)

Explanation.^{3/4} Ghori is vertical column of bricks of width equalling the length of a brick separated from the next similar vertical column by a distance of about 4" to 5" and "number of ghori" is the number of vertical columns of bricks capable of being accommodated between the inner and outer wall of the vessel of a brick-kiln over its full width.

(2) A brick kiln owner may at any time exercise his option to pay lump sum in lieu of tax in the following Form:

Form of application

I..... (name), aged(years), son of Shri resident of village/town District proprietor/partner/manager/managing director of M/s holding TIN owner of brick kiln situated at (Place), District, do hereby opt to pay lump sum in lieu of tax payable under the Act with effect from the beginning of the quarter and declare that I, fall in category as specified in sub-rule (1) of rule 47 as the brick kiln is of the capacity of number of ghori.

Place

Signature of brick kiln owner

Date";

and hand over the same to the appropriate assessing authority. The option exercised in this manner, subject to the correctness of the information furnished, shall be accepted and the lump sum shall be payable for the whole of the month in which the application is made.

(3) The brick kiln owner exercising the option in the manner stated in the foregoing sub-rule shall have to do so in respect of all the brick kilns operated by him.

(4) A brick kiln owner liable to pay lump sum shall not be authorised to make purchase of goods at lower rate of tax under sub-section (2) of section 7 but he may make purchase of goods on the authority of declaration(s) in Central form C, which he shall disclose use of, at the time of applying for issue of declaration forms and in an annual return to be furnished in Form VAT-R8 within a month of the close of the year. He shall not be required to make use of declaration in Form VAT-D3 for carrying goods.

(5) The Commissioner or any person appointed to assist him under sub-section (1) of section 55 may inspect brick kiln(s) of an owner liable to pay lump sum for the purpose of verification of capacity of the kiln, its status - whether being worked, fired or closed - and the stock of bricks at the kiln site in case it is closed.

(6) (a) In case a brick kiln is intended to be closed for the next whole year beginning 1st October, the owner thereof who is liable to pay lump sum shall inform the appropriate Assessing Authority in writing at least ten days before the closure but not after 1st October and declare the stock of bricks at the kiln. The brick kiln shall be placed in category D from the next year beginning 1st October only if the opening stock of all types of bricks at the kiln on that day does not exceed five lakh bricks and the kiln is not fired throughout that year.

(b) In case of failure to furnish information about closure of a kiln in the manner in clause (a), it shall be presumed that the kiln has been functioning normally.

(7) Notwithstanding the operation of a brick kiln for a part of the year (ending 30th September), the owner thereof shall be liable to make payment of lump sum for the whole year except that an owner who opts for payment of lump sum for the first time

Lump sum scheme in respect of lottery dealers. section 9.

shall be liable to pay lump sum from the beginning of the month in which he exercises his option and for the period before exercising the option for the first time, he shall be liable to pay tax under the usual provisions of law.

48. (1) Every dealer engaged in the business of purchase or sale of lottery tickets of face value of less than seven rupees per ticket (hereinafter called the "lottery dealer") shall at his option pay lump sum in lieu of tax payable under the Act on the sale of such lottery tickets at the rates given below -

Serial No.	Type of lottery	Lump sum payable in lieu of tax
1	Daily Lottery	Rs.65,000 per draw
2	Weekly Lottery	Rs.4.5 lakh per draw
3	Monthly Lottery	Rs.19 lakh per draw
4	Festival Lottery	Rs.19 lakh per draw
5	Instant Lottery	Rs.19 lakh per draw

(2) The lottery dealer opting to pay lump sum shall inform the appropriate assessing authority in the following form of application -

Form of application

I,(name), aged(years), son of Shri resident of village, tehsil, proprietor/partner/manager/managing director of M/s holding TIN in respect of business premises situated at (place), district, do hereby opt to pay lump sum in lieu of tax payable under the Act on the sale of lottery tickets and declare that I shall be dealing in the following type of lotteries -

Serial No.	Type of lottery	Name of the State/Private operator of lottery
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Place Signature of lottery dealer

Date

(3) The lottery dealer exercising the option in the manner stated in sub-rule (2) shall have to do so in respect of all the schemes of lottery operated by all the States or private operators of lotteries dealt in by him.

(4) The option to pay lump may be exercised by a lottery dealer at any time and it shall take effect from the next first draw after exercising the option. The lump sum payable in respect of draws to be held within a week of exercising the option shall be paid before they are held.

(5) Subject to the provisions of sub-rule (4), the lottery dealer liable to pay lump sum shall pay it seven days before the date of draw for each scheme of lottery and the treasury receipt in proof of payment of tax shall be furnished to the appropriate assessing authority within a week of the payment made.

(6) A lottery dealer liable to pay lump sum may purchase lottery tickets for sale on the authority of declaration(s) in Central form C, which he shall disclose use of at the

time of applying for issue of forms and in quarterly returns to be filed in Form VAT-R9 within a month of the close of the quarter.

Lump sum scheme in respect of contractors. section 9.

49. (1) A contractor liable to pay tax under the Act may, in respect of a work contract awarded to him for execution in the State, pay in lieu of tax payable by him under the Act on the transfer of property (whether as goods or in some other form) involved in the execution of the contract, a lump sum calculated at four per cent of the total valuable consideration receivable for the execution of the contract, by making an application to the appropriate assessing authority within thirty days of the award of the contract to him, containing the following particulars:

- (1) Name of the applicant contractor;
- (2) TIN;
(Append application for registration, if not registered or not applied for registration);
- (3) Name of the contractee;
- (4) Date of award of the contract;
- (5) Place of execution of the contract;
- (6) Total cost of the contract;
- (7) Period of execution,

and appending therewith a copy of the contract or such part thereof as relates to total cost and payments.

(2) The application shall be signed by a person authorised to make an application for registration. On receipt of the application, the assessing authority shall, after satisfying itself that the contents of the application are correct, allow the same.

(3) The lump sum contractor shall be liable to make payment of lump sum quarterly calculated at four per cent of the payments received or receivable by him during the quarter for execution of the contract. The payment of lump sum so calculated shall be made within thirty days following the close of the quarter after deducting therefrom the amount paid by the contractee on behalf of the contractor under section 24 for that quarter. The treasury receipt in proof of payment made and certificate(s) of tax deduction and payment obtained from the contractee shall be furnished with the quarterly return.

(4) The lump sum contractor shall file returns at quarterly intervals in Form VAT-R6 within a month of the close of the quarter and shall pay lump sum, if any, due from him according to such return after adjusting the amount paid under sub-rule (4).

(5) The lump sum contractor shall be entitled to make purchase of goods for use in execution of the contract both on the authority of declaration in Central form C as well as Form VAT-D1 prescribed under clause (a) of sub-section (3) of section 7 and for this purpose he shall be deemed to be a manufacturer.

(6) The lump sum contractor shall maintain complete account of, declarations in Central form C and Form VAT-D1 used by him and, the utilisation of the goods purchased on the authority of these forms. He shall be required to make use of declaration(s) in Form VAT-D3 for carrying goods of which he shall keep account. He shall also keep complete account of, payments receivable by him for the execution of the contract and, the payments actually received by him.

(7) A lump sum contractor shall have to pay lump sum in respect of every works contract awarded to him after the award of the contract in respect of which he first elected to pay lump sum and he shall continue to pay tax in respect of contracts awarded before as if he is not a lump sum contractor.

(8) A lump sum contractor may at any time by appearing before the appropriate assessing authority himself or through an authorised agent express in writing his intention to opt out of the scheme of payment of lump sum in lieu of tax payable under the Act. Such contractor in respect of the contracts awarded to him thereafter shall not be liable to pay lump sum in lieu of tax payable under the Act but in respect of the other contract(s) he shall continue to pay lump sum in lieu of tax payable under the Act till the completion of each of such contract(s).

(9) A lump sum contractor may, when rate of lump sum is revised, opt out of the scheme of payment of lump sum in lieu of tax payable under the Act by appearing before the appropriate assessing authority himself or through an authorised agent within ninety days of such revision and expressing in writing his intention to opt out of the scheme of payment of lump sum. Such contractor shall be liable to pay lump sum for the period before the revision in lump sum rate at the un-revised rate and in respect of transfer of property in any goods, whether as goods or in some other form, involved in the execution of the contract(s) thereafter he shall be liable to pay tax as a contractor not being a lump sum contractor.

Lump sum scheme in respect of Halwahi. section 9.

50. (1) A Halwahi may, at any time by filing his option in the form and manner given in sub-rule (4), offer to make, by way of composition, payment of lump sum in lieu of tax payable by him under the Act on sale of Halwahi goods in the State, computed by multiplying the number of Bhatti with the rate given in the table below:

Table

Serial No.	Period	Rate of lump sum per Bhatti
1.	From 1 st April, 2003	Rs.9,900/- per annum

(2) An offer made under sub-rule (1) shall, subject to the correctness of the information, furnished under sub-rule (4), be accepted from the beginning of the month in which it is made.

(3) A Halwahi, desirous of making offer of composition, shall write the offer in the following form of application and present the same either in person or through his authorised agent to the appropriate assessing authority -

Form of application

I (name), aged (Years), son of Shri resident of (Address), town:, District:, *proprietor/partner/Karta/manager/director/authorised signatory of business of making and selling Halwahi goods exclusively in the name and style of M/s, situated at (Place), District:, do hereby solemnly affirm and declare truly and correctly as under -

2. That the said business concern *is registered under the Haryana Value Added Tax Act, 2003 holding TIN.: dated / *has applied for registration vide application dated / *application for registration is enclosed.

3. That the said business concern offers to make payment of lump sum by way of composition subject to the provisions of the Haryana Value Added Tax Rules, 2003, which have been carefully gone through, understood and are accepted as terms and conditions of the composition.

4. That number of Bhatti and *its/ *their location *is/ *are, as under -

Serial No.	Number of Bhatti	Complete address where Bhatti located
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Total:	(in figures)	(in words)
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Note - * Strike out which is not applicable.

Place Signature of applicant
Date

ACKNOWLEDGEMENT

Received option from M/s
(Mention complete name and address with R.C. No., if any.)

Place Signature of assessing authority.....
Date Name in CAPITALS:
Designation:

(4) A Halwaii liable to pay lump sum shall not be authorised to make purchase of goods at lower rate of tax under sub-section (2) of section 7 on the authority of declaration in Form VAT-D1 nor make purchase of goods on the authority of declaration(s) in Central form C. He shall be required to make use of declarations in Form VAT-D3 for carrying goods. He shall disclose the use of these declarations at the time of obtaining fresh declaration forms and in an annual return to be filed in Form VAT-R10 within a month of the close of the year.

(5) The Commissioner or any person appointed under sub-section (1) of section 55 to assist him may visit business premises of a Halwaii liable to pay lump sum for the purpose of verification of-

- (i) Number of Bhatti;
- (ii) Date of liability to pay tax or cessation of liability;
- (iii) Goods dealt in;
- (iv) Any other information, which Halwaii has given to the assessing authority in relation to his business.

Lump sum scheme in respect of ply-board manufacturers. section 9.

51. (1) Subject to the other provisions of this rule, a ply-board manufacturer may, by exercising option in the manner given in sub-rule (6), at any time offer to make payment of lump sum in lieu of tax payable by him under the Act on sale of ply-board manufactured by him and waste products arising therefrom, at the rate(s) mentioned below-

Table

Serial	Press size	Rate of lump sum per
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No.		press per annum
1.	8'x4'x10	Rs.9.00 lakh
2.	8'x4'x7	Rs.6.30 lakh
3.	6'x4'x10	Rs.6.75 lakh
4.	6'x4'x7	Rs.4.73 lakh
5.	4'x4'x10	Rs.3.21 lakh
6.	4'x4'x7	Rs.2.25 lakh;

where an 8'x4'x10 press is designed to make 10 number ply-boards each measuring 8 feet by 4 feet i.e. 320 square feet ply-board in single operation and presses of other sizes are designed to make ply-board in the same proportion:

Provided that annual rate of lump sum in respect of press of any other size not tabulated above shall, if the press is designed to make ply-boards of size not exceeding 4'x4' i.e. 16 square feet per piece be computed @Rs. 2008.93 per square feet else @Rs.2812-50 per square feet, rounded off to nearest thousand in each case:

Provided further that lump sum for any additional press of the same or lower size shall be computed at one-half of the full rate tabulated above.

(2) An industrial unit availing the benefit of deferment of payment of tax if chooses to opt for payment of lump sum, shall pay lump sum at one-half of the rate(s) specified in sub-rule (1) for the remaining period of deferment and thereafter such unit shall pay lump sum for the next at least five years at the full rate(s) specified under the said sub-rule and if the unit is closed down in the mean time, it shall be liable to pay up the whole of the amount of benefit availed by it by twelve equal monthly instalments.

Note - For the purpose of computing the period of deferment of an industrial unit covered under the foregoing sub-rule, tax benefit shall be calculated at the full rate(s) specified in sub-rule (1).

(3) The tax paid in any quarter/month on goods purchased for use in manufacture of ply-board may be adjusted with the lump sum payable for the next quarter/month provided an account of purchase of such goods and their use in manufacture is maintained and corresponding information is furnished in the returns:

Provided further that the proportion of adjustment on account of goods other than wood and wood products for any tax period shall not exceed twelve per cent of the total adjustment allowed for that period.

Illustration: Out of a claim of tax paid of Rs.2,06,000/- in respect of goods used in manufacture, Rs.1,76,000/- relate to wood and wood products and Rs.30,000/- to other goods, the claim allowed shall be Rs.2,00,000/- - Rs.1,76,000/- in respect of wood and wood products and Rs.24,000/- in respect of other goods.

(4) A ply-board manufacturer in whose case composition under this rule is made and is in force shall file the returns under the Central Act as if no composition is in force and shall pay tax due according to such returns after adjusting the amount of lump sum payable for the return period at the rate(s) given in sub-rule (1).

(5) The composition made under this rule shall have no effect on liability to pay tax under the Act or the Central Act on resale of goods.

(6) A ply-board manufacturer, desirous of making offer of composition, shall make option in the following form of application and furnish the same either in person or through his authorised agent to the appropriate assessing authority -

Form of application

I (name), aged (Years), son of Shri resident of (address), town:, District:, *proprietor/partner/Karta/manager/director/ authorised signatory of business of manufacturing and selling ply-board in the name and style of M/s situated at (address), District:, do hereby solemnly affirm and declare truly and correctly as under –

2. That the said business concern *is registered under the Haryana Value Added Tax Act, 2003 with TIN: dated / *has applied for registration vide application dated / *application for registration is enclosed.

3. That the said business concern offers to make payment of lump sum by way of composition, subject to the provisions of the Haryana Value Added Tax Rules, 2003, which have been carefully gone through, understood and are accepted as terms and conditions of the composition.

4. Detail of presses installed at the business premises are, as under –

Serial No.	Size of press	Number of press(es)
------------	---------------	---------------------

Place Signature of applicant
Date

ACKNOWLEDGEMENT

Received application from M/s
(Mention complete name and address with TIN, if any)

Place: Signature of assessing authority.....
Date: Name in CAPITALS:
Designation:

(7) A ply-board manufacturer liable to pay lump sum may make use of declarations in Form VAT-D1 or in Central form C for making purchase of goods at lower rate of tax or central sales tax, as the case may be, for use in manufacturing of goods for sale. He shall not be required to make use of declaration(s) in Form VAT-D3 for carrying goods. He shall be required to furnish quarterly returns in Form VAT-R11 within a month of the close of the quarter.

(8) The Commissioner or an officer appointed under sub-section (1) of section 55 to assist him may visit business premises of a ply-board manufacturer liable to pay lump sum for verification of –

- (i) Number and size(s) of press(es);
- (ii) Date of liability to pay tax or cessation of liability; and
- (iii) Any other information, which the manufacturer has given to the assessing authority in relation to his business.

Lump sum scheme in respect of retailers. section 9.

52. (1) A retailer for the purpose of this rule is a dealer registered under the Act who sells goods exclusively within the State after purchasing them from VAT dealers or other retailers in the State or after purchasing them in the course of inter-State trade or commerce from outside the State.

(2) Subject to other provisions of this rule, a retailer, in whose case aggregate of purchases of taxable goods made, and value of goods received for sale, by him during the last year does not exceed twenty five lakh rupees, may, at any time, opt for payment of lump sum, calculated in accordance with the provisions of sub-rule (4), by making application in form A given below and a retailer who makes an application for registration may also exercise such option by making an application in form B given below simultaneously:

Provided that a retailer who deals in aerated water/drinks or medicines shall not be eligible to opt for payment of lump sum:

Application in form A

Form of application under rule 52 of the Haryana Value Added Tax Rules, 2003
(For a dealer who is already registered under the Act)

To
The Assessing Authority
District

I/We proprietor/partner/director/manager of M/s
..... district holding TIN
..... opt for payment of lump sum in lieu of tax from the beginning of the
year in terms of the provisions of rules 46 and 52 of the Haryana Value
Added Tax Rules, 2003.

2. The business concern is a retailer and deals in mainly following commodities:-

3. The aggregate of purchases made in the last year was about Rs. lakh.

4. The stock of goods, which have not been subjected to tax under the Act or the Act of 1973, is valued at Rs., and that purchased in the course of inter-State trade or commerce from outside the State is valued at Rs (Give value of stock of such goods taxable at different rates of tax separately)

Place: Signature of the person making the application
Date Status

Application in form B

Form of application under rule 52 of the Haryana Value Added Tax Rules, 2003
(For a dealer who is simultaneously making application for registration under the Act)

To
The Assessing Authority
District

I/We..... proprietor/partner/director/manager of
M/s district am/are applying for registration
under the Act and opt for payment of lump sum in lieu of tax from the
commencement of the business (date of becoming liable to pay tax) in terms of rules 46
and 52 of the Haryana Value Added Tax Rules, 2003.

3. The gross turnover of the business is likely to be Rs. in a full year of operation.

Place. Signature of the person making the application
Date..... Status

(3) The application made under sub-rule (2) shall, subject to the correctness of the information furnished therein, be allowed from the date of the application.

(4) The retailer whose application has been allowed (hereinafter referred to as the 'lump sum retailer') under the foregoing sub-rule shall furnish returns in Form VAT-R7 and shall pay lump sum at quarterly intervals within one month of the close of the quarter. The lump sum for a quarter shall be computed at the rate of 1% of the aggregate of purchases of taxable goods made from registered dealers in the State during the quarter subject to a minimum of Rs.900/- per month (or part thereof) plus lump sum computed on the value of taxable goods purchased in the course of inter-State trade or commerce from outside the State during the quarter at the same rates as the rates of tax applicable if such goods were to be sold in the State:

Provided that the lump sum retailer shall, within one month of his application having been allowed, pay a lump sum on the value goods, not purchased in the State on payment of tax whether under the Act or the Act of 1973 or received or brought from outside the State, held in stock by him on the date of application, calculated at the rate of tax applicable on sale of such goods in the State:

Provided further that purchase value of goods for the purpose of computing lump sum shall be the invoiced price including all taxes and charges shown in the invoice.

(5) The lump sum retailer shall keep regular account of purchases made by him, separately in respect of exempted and taxable goods. He shall not be required to keep account of sales but if he makes a sale of goods price whereof exceeds ten thousand rupees or in case the purchaser requests for the goods to be invoiced, he shall issue a retail sale invoice to the purchaser and shall keep record of all such invoices.

(6) The lump sum retailer shall be authorised to make purchase of goods on declarations in Central form C from outside the State but he shall not be authorised to make use of declaration in Form F. He shall be required to make use of declarations in Form VAT-D3 for carrying goods. He shall declare the use of both declarations in Central form C and Form VAT-D3 in his returns.

(7) The lump sum retailer whose aggregate of value of taxable goods purchased in a year exceeds twenty five lakh rupees shall continue to pay lump sum during that year and composition of tax in his case shall cease to have effect only from 1st April next. Such retailer shall be entitled to claim the credit of input tax on the stock of goods in trade held by him at the close of 31st March subject to furnishing information relating to such goods held in stock with his return for the quarter ending 31st March.

Chapter VII

Maintenance of Accounts, Inspection of Business Premises and Accounts, Establishment of Check-posts and Furnishing of Information by Clearing and Forwarding Agents

Nature of accounts to be maintained by dealers and assesseees. sections 24, 28 and 29.

53. (1) Every dealer shall keep separate account of sales and purchases made (i) in the State, (ii) in the course of inter-state trade or commerce, (iii) in the course of import into India and (iv) in the course of export out of India.

(2) Account of sales and purchases made in the State shall be kept in respect of different classes of goods liable to tax at different rates of tax separately. The dealer shall maintain a 'Day Book' showing the following particulars of sales and purchases made every day, namely:—

Sale side/book

Date	Source	Invoices issued/ Entry No.	Value of goods sold in the State				Output tax
			Exempt	@ %	@ %	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Invoiced sales						
	Petty Sale Book						

Note 1:- Value of goods sold shall not include tax.

Note 2:- Columns (d), (e) and (f), classify the goods according to different rates of tax applicable. Add more columns, if necessary.

Purchase side/book

Date	Source	Value of goods purchased in the State				Tax paid
		Exempt	@ %	@ %	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)
	On tax invoices					
	Other purchases					

Note 1:- Value of goods purchased on tax invoices shall not include tax.

Note 2:- In columns (d), (e) and (f), classify the goods according to different rates of tax applicable. Add more columns, if necessary.

(3) Every dealer who is required to file annual commodity tax return under sub-rule (3) of rule 16, shall further keep separate account of sale of each goods or class of goods listed in Schedule II appended to these rules where such goods are sold for the first time in the State.

Explanation.—'goods sold for the first time' means sale of goods, which have not been purchased from VAT dealers in the State.

(4) Every commission agent, broker, del-credere agent, auctioneer or any other mercantile agent doing business as a dealer, shall maintain accounts showing:—

- (a) particulars of authorisations received by him to purchase or sell goods on behalf of each principal separately;
- (b) particulars of goods purchased or of goods received for sale on behalf of each principal each day; and

(c) details of purchases or sales affected on behalf of each principal each day.

(5) Every assessee who is required to deduct tax at source from payments made to payee(s) under section 24, shall keep account of the payments made, whether by cash, adjustment, credit to the account, recovery of dues or in any other manner, to the payee(s) in relation to or for the execution of the works contract(s) or the supply of goods, as the case may be. The accounts shall be kept separately in respect of each works contract or the contract for the supply of goods and each contractor or supplier, as the case may be. The assessee shall, when required by the assessing authority to whom he has furnished returns under sub-section (3) of section 24, produce the accounts before him.

**Tax invoice,
retail/sale
invoice. sections
28(2) and 30(2).**

54. (1) A tax invoice shall be issued by a VAT dealer when making sale of goods in the State to another VAT dealer for resale thereof or for use in manufacture or processing of goods for sale. A retail sale invoice shall be issued by a VAT dealer, a casual trader, or a lump sum dealer, when making sale of goods in the State to a consumer or to an unregistered dealer. A sale invoice shall be issued for sale of goods in all other circumstances. A delivery note shall be issued for effecting delivery of goods whether as a result of sale, dispatch on consignment, or for any other reason but when an invoice issued for sale of goods accompanies the movement of goods, it shall not be compulsory to issue a delivery note. A consolidated sale invoice referred to in the proviso to sub-section (2) of section 28 shall contain reference of all the delivery notes showing delivery of the invoiced goods.

(2) A retail sale invoice shall be at least in duplicate. The original shall be given to the purchaser and the duplicate – a carbon copy of the original – shall be kept in record. A tax invoice, sale invoice or delivery note shall at least be in triplicate. The original shall be given to the purchaser, the duplicate to the transporter, and the triplicate shall be kept in record. Duplicate and triplicate shall be carbon copies of the original. Each invoice or a delivery note shall be machine numbered or shall bear a printed serial number in an ascending order. A dealer may make more copies of an invoice or delivery note than the minimum number prescribed above but each copy, whether prescribed or not, must clearly bear the pre-printed purpose, it is to be used for, like, “Original – Purchaser’s copy”, “Duplicate – Transporter’s copy”, “Triplicate – Office Copy”.

(3) An invoice or a delivery note shall at least contain the following particulars –

Tax invoice/Retail invoice/Sale invoice/Delivery Note

Serial Number:

Date: DD:MM:YY

Time: HH:MM

Note: - Time is to be mentioned by stone crusher owners, quarry contractors/lessees in every case, and by other dealers in case the value of goods exceeds ten thousand rupees.

- (i) Full name and address of the selling dealer/consignor with his TIN, if any
- (ii) Nature of transaction - whether sale, consignment transfer or job work etc.

- (iii) Name and address of the purchaser/ consignee (in case he is a dealer registered under the Act, mention his TIN)
- (iv) Description of goods
- (v) Quantity of goods
- (vi) Value of goods with break-up according to rate of tax applicable (In case of delivery note, approx. value may be given and no break-up is necessary.)
- (vii) Tax, where charged separately (Not compulsory when a delivery note is issued or an invoice is issued by a lump sum dealer, an unregistered dealer, or a VAT dealer making sale to a consumer.)
- (viii) Vehicle number (Where the goods are carried in a vehicle.)
- (ix) Name of the person carrying the goods (Where the goods are carried in a vehicle.)

Signature of the selling dealer/consignor or his authorised signatory.

Name in full and status

Note:— An illustrative arrangement of items (iv), (v), (vi) and (vii) in an invoice issued by a VAT dealer for sale of goods by him is given below:

Serial No.	Quantity	Description of goods	Price per unit	Value of goods (Quantity X Price per unit)				
				Tax free	4%	12.5%	20%	Total
1.	10 Kg.	Wheat flour	Rs.15/- per Kg.	—	150.00	—	—	150.00
2.	1 Kg.	Common salt	Rs.15/- per Kg.	15.00	—	—	—	15.00
3.	3 Nos.	Chocolates	Rs.10/- per piece	—	—	30.00	—	30.00
4.	2 Nos.	Wine bottles	Rs.200/- per bottle	—	—	—	400.00	400.00
5.	5 Kg.	Moong	Rs.18/- per Kg.	—	90.00	—	—	90.00
6.	5 Nos.	Glass tumblers	Rs.11/- per piece	—	—	55.00	—	55.00
Total of 1 to 6 (Price of goods without VAT)				15.00	240.00	85.00	400.00	740.00
VAT chargeable (Total X Rate of tax)				0.00	9.60	10.63	80.00	100.23
Total price (Price of goods with VAT)				15.00	249.60	95.63	480.00	840.23

In the above illustration, the selling VAT dealer shall debit Rs.840.23 to the account of the purchaser and credit Rs.15.00 to the 'Exempted-goods account', Rs.240.00 to '4%-goods account', Rs.85.00 to '12.5%-goods account', Rs.400.00 to '20%-goods account', and Rs.100.23 to 'VAT account'. On the other hand, if the purchaser is a VAT dealer, he shall credit Rs.840.23 to the account of the selling dealer and debit Rs.15.00 to the 'Exempted-goods account', Rs.240.00 to '4%-goods account', Rs.85.00 to '12.5%-goods account', Rs.400.00 to '20%-goods account', and Rs.100.23 to 'VAT account'.

In case of a retail sale, if the tax amount is not separately shown, it may take the following shape:

Serial	Quantity	Description of	Price per unit	Value of goods (Quantity X Price per unit)
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No.		goods		Tax free	4%	12.5%	20%	Total
1.	10 Kg.	Wheat flour	Rs.15.50/- per Kg.	—	155.00	—	—	155.00
2.	1 Kg.	Common salt	Rs.15/- per Kg.	15.00	—	—	—	15.00
3.	3 Nos.	Chocolates	Rs.12/- per piece	—	—	36.00	—	36.00
4.	2 Nos.	Wine bottles	Rs.240/- per bottle	—	—	—	480.00	480.00
5.	5 Kg.	Moong	Rs.19/- per Kg.	—	95.00	—	—	95.00
6.	5 Nos.	Glass tumblers	Rs.12/- per piece	—	—	60.00	—	60.00
Total of 1 to 6 (Inclusive of tax)				15.00	250.00	96.00	480.00	841.00

In case retail sale invoices are issued in the above format, the VAT dealer should compute the element of tax on his total sales of the day taxable at different rates by the following formula:

$$\text{tax} = \frac{r \times \text{Sales}}{100 + r}$$

where r is the rate of tax (If rate of tax is 10%, r is 10)

Illustration – If total sales of the day taxable at 4% and 10% are respectively Rs.4,160/- and Rs.2,200/-, the tax will be Rs.160 and Rs.200 respectively, total Rs.360/-.

(3) Only an original copy of a tax invoice shall be valid to set up a claim of input tax for the purposes of sub-section (2) of section 8. The original copy shall bear the words “Valid for input tax” on it.

(4) Before making use of any new series of invoices and delivery notes, the dealer shall inform the assessing authority concerned of their serial numbers.

(5) Every dealer shall maintain a ‘Petty Sale Book’ for keeping record of un-invoiced petty sales made by him because he is not required to invoice such sales under sub-section (2) of section 28. In Petty Sale Book shall be recorded each un-invoiced petty sale or aggregate of group of sales made near about the same time rate of tax wise without necessarily making mention of the customer’s name and description, quantity and per unit price of the goods sold. The total of each day shall be struck separately and posted in Day Book.

Authentication of account books. section 29(2)(c).

55. (1) A registered dealer when required by the assessing authority shall produce before it any book, document or account relating to his business for the purpose of authentication.

(2) The Assessing Authority may, as far as possible with prior notice, authenticate the books of accounts of the dealer by visiting his place of business where the books, documents or accounts are kept.

(3) The Assessing Authority shall append his signature along with his seal at one or more places in each of the books, documents or accounts and record a certificate in the following form at the opening page thereof:

“Certified that this book/document/account contains pages ____ to ____ and I have put my signatures along with the official seal at page Nos. _____ and _____.

(Signature of assessing authority)

Name in CAPITALS _____

District _____

Date _____ "

(4) The assessing authority shall keep a regular record of such authentication in the file of each dealer for utilisation at the time of inspection of his accounts or stocks.

(5) The assessing authority shall make a note of such authentication on the list, maintained under clause (b) of sub-section (2) of section 29 by the dealer.

**Declaration
for carrying
goods. section
31(2).**

56. (1) The declaration referred to in sub-section (2) of section 31 required to be used by a dealer for despatch of goods by him from any place in the State to any other place in or outside the State shall be in Form VAT-D3 (Outward) and for bringing or receiving goods from outside the State to any place in the State or for carrying any goods purchased from any person/dealer in the State who is not required to use a declaration shall be in Form VAT-D3 (Inward). The declaration forms shall be printed under the authority of the State Government and shall be machine numbered or bear a printed serial number. These shall be available with issuing agencies including the offices of the Excise and Taxation Department, Haryana, for issue to dealers against payment at such price, which the State Government may fix from time to time. The Commissioner may, with the approval of the Government, issue, from time to time, detailed instructions for issue of blank declaration forms to the dealers, their use, return after use, verification and disposal, surrender of unused forms to the assessing authorities and maintenance of record in relation thereto. These instructions shall be binding on the issuing agencies, assessing authorities, officials and the dealers.

(2) The State Government may, by notification in the Official Gazette, declare certain serial number(s), series, design or colour of declaration forms as obsolete and invalid. All the dealers and issuing agencies shall, on or after the date from which the declaration forms are declared obsolete and invalid, surrender all such forms which may be in their possession to the officer incharge of the district from where they obtained the same and get in exchange such new forms as may be substituted for the forms declared obsolete and invalid.

(3) In case a declaration bears a period of validity, then it shall not be considered invalid for reason alone of being in use either before or after such period of validity if any date filled in the original foil of such declaration relating to its use falls between the period of validity provided the said date is correct and not inconsistent with the facts and circumstances of the case.

(4) A declaration shall be in three parts. Each part shall be filled in and signed by the consignor, the consignee and the transporter, as the case may be. Any movement of goods valued at ten thousand rupees or more in a single transaction relating to a dealer whether as seller, purchaser, consignor or consignee, shall be accompanied by a declaration in original. The duplicate part of the used declaration in Form VAT-D3 (Outward) and the original of the used declaration in Form VAT-D3 (Inward) shall be furnished by the user-dealer to the assessing authority along with the tax returns filed by him unless other arrangement for receipt of the used declarations is made in the instructions referred to in sub-rule (1). The used declaration forms shall be arranged in

the order of date of receipt from the issuing agency and then in the order of their continuous serial number before their return to the assessing authority.

(5) The declaration in Form VAT-D3 (Outward) shall be so filled in by hand that the reverse of the original and the obverse of the duplicate and the counterfoil of the declaration form bear the carbon imprint of the original. The consignee dealer shall furnish the original with his tax return to the assessing authority.

(6) If a dealer fails to furnish the account of declaration forms obtained by him or fails to return the used declaration forms or fails to surrender the blank declaration forms when so required by the assessing authority, then he shall be liable to be assessed to tax to the best of its judgement by such authority and while doing so such authority may presume that all the declaration forms as aforesaid have been used by him for purchase and sale of goods and for this purpose it may estimate the value of goods purchased or sold per declaration form at an amount consistent with the facts and circumstances of the case.

(7) The dealer to whom the declaration forms have been issued shall be responsible for their proper custody and use. If a declaration form, whether unused or filled in is lost while in the custody of the dealer to whom it was issued or in the custody of the dealer to whom it was sent, or in transit, the former shall report the loss to the assessing authority and shall furnish in respect of one or more such declaration form(s) so lost, an indemnity bond in Form VAT-B3 to the assessing authority for such sum as the said authority may, having regard to the circumstances of the case, determine:

Provided that where more than one declaration forms are lost, the dealer may furnish one such indemnity bond to cover all the lost declaration forms.

(8) The Commissioner may from time to time with the approval of the Government make changes in the design of declaration forms including the number of foils in the form and the manner of filling them, and order that the new forms be printed according to the changed design. He may by order in writing exempt certain class or classes of dealers from making use of declaration forms or permit them to make use of self-printed forms subject to such conditions as he may impose in his order. Any change made in the design of declaration forms and the manner of filling them or any order passed under this sub-rule shall be publicised through the website www.haryanatax.com.

**Declaration –
Transit slip.
section 31(4).**

57. (1) The declaration required to be furnished under the first proviso to sub-section (4) of section 31 shall be in Form VAT-D4 (hereinafter referred to as 'transit slip'):

Provided that where tax-free goods exclusively are carried in a vehicle, no transit slip shall be required to be furnished.

(2) The transit slip shall be filled in by the owner or person in charge of the goods or owner or driver or person in charge of the goods carrier himself.

**Charges for
keeping goods
on supardari.
section 31(6),
(8).**

58. The charges for safe custody of goods detained under sub-section (6) of Section 31 and handed over by the officer detaining the goods to any person for this purpose, shall be paid to him, on making a claim in this behalf, at the rate(s) fixed by the

Commissioner from time to time. The charges shall be recovered along with penalty, if any, from the owner of the goods.

**Unloading of goods.
section 31(6), (7)**

59. (1) Where the goods are unloaded and detained under sub-section (6) of section 31, the Officer in charge of the Check Post or Barrier or the Officer referred to in sub-section (2) of that section shall prepare and issue to the owner of the goods, person in charge of the goods or goods carrier, a receipt specifying the description and quantity of the goods detained and their value, as ascertained from the bill or bills required to be produced under sub-section (2) of section 31 or worked out keeping in view the prevailing market rates in respect of such goods.

(2) The security referred to in sub-section (6) of section 31 may be furnished by the person concerned in any of the methods specified in rule 70.

(3) The Officer accepting the security or surety bond shall, after giving cash receipt in Form VAT-G4 where security is furnished by deposit of cash or an acknowledgement where security is furnished in any other form, pass an order in writing releasing the goods.

**Public auction.
sections 29(6),
31(9) and 49(3).**

60. (1) Goods which are detained under sub-section (6) of section 31 and which are not released owing to failure to furnish security or to pay the penalty imposed under sub-section (8) of section 31 within the time allowed shall be sold in public auction after following the procedure as laid down below -

- (a) the officer shall cause to be published on the notice board of his office a list of the goods detained and intended for sale with a notice under his signatures specifying the place where, and the day and hour at which, the detained goods are to be sold and display copies of such lists and notice at more than one public places near the Check Post or barrier or other place where the goods were detained. Copy of the list and notice shall also be displayed in the office of the Officer In charge of the district having jurisdiction over the area where the check post or barrier or other place where the goods were detained is situated. Normally, a notice of not less than ten days shall be given before the auction is conducted.
- (b) Intending bidders shall deposit as earnest money a sum equal to ten per centum of estimated value of goods.
- (c) At the specified day and time, the goods shall be put up in one or more lots, as the officer conducting the auction/sale may consider advisable, and shall be knocked down in favour of the highest bidder subject to confirmation of the sale by the Officer in charge of the district concerned if the officer conducting the auction is an officer subordinate to the officer in charge of the district.
- (d) The auction purchaser shall pay the sale value of the goods in cash immediately after the sale and he will 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 (c). If the purchaser fails to pay the purchase money, the goods shall be resold by auction in the same manner as provided in clauses (a), (b) and (c) and earnest money deposited by the defaulting bidder 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.

(e) If any order directing detention is reversed on appeal the goods so detained, if they have not been sold before such reversal comes to the knowledge of the officer conducting sale, shall be released, or if they have been sold, the proceeds thereof shall be paid to the owner of the goods;

(f) No goods shall be sold by auction under this rule except with the prior approval of the officer in charge of the district.

(2) The procedure prescribed for public auction under sub-rule (1) shall be followed in respect of conducting sale of goods by public auction under the first proviso to sub-section (6) of section 29 or sub-section (3) of section 49.

(3) Where any goods required to be disposed of by public auction are of perishable nature or subject to speedy and natural decay or are such as may, if held, lose their value or when the expenses of keeping them are likely to exceed their value, then such goods may, with the approval of the officer incharge of the district, be sold immediately to the highest of at least three offerors, dealing in like goods, making the offers on invitation.

Maintenance of account by clearing and forwarding agents. section 32.

61. Every clearing or forwarding agent or dalal shall, as required under sub-section (2) of section 32, shall keep and maintain true and correct record in Form VAT-T1 in respect of consignments of goods handled by him.

Record to be maintained by the carrier. section 31(14).

62. (1) Every carrier of goods or agent or a transporter including an employee of a Transport Company or booking agency shall in respect of goods, the sale or purchase whereof is taxable under the Act, maintain true record of such goods transported, delivered, or received for transport in the form of Transport Receipt, Forwarding Note, Waybill, Dispatch Register and Delivery Register, which shall be in Forms VAT-T2, VAT-T3, VAT-T4, VAT-T5 and VAT-T6 respectively. Such record shall be preserved by him for a period of five years. He shall also preserve in record the letters of authorities mentioned in clause (d) of sub-rule (3) for a similar period.

(2) Transport Receipts and Waybills shall be serially numbered in consecutive order. The last serial number shall go up to 1,00,000 where after a fresh series of Transport Receipt and Way Bill shall start, intimation regarding which shall be given by the transporter to the officer incharge of the district before bringing the fresh series in use. The Dispatch Register and Delivery Register before use shall be got authenticated from the officer in charge of the district or Excise and Taxation Officer of Assistant Excise and Taxation Officer in whose jurisdiction the place of business of the transporter is situated.

(3) No carrier of goods or agent of a Transport Company or Booking Agency shall transport, accept for booking or release any consignment of goods, the sale or purchase of which is taxable under the Act, unless-

(a) the consignment is covered by a copy of purchase invoice or sale bill or delivery note, as the case may be;

(b) the particulars regarding consignment intended to be booked are furnished in the forwarding notes in Form VAT-T2 by the consignor;

- (c) the Transport Receipt bears stamped endorsement from the consignee indicating his full particulars and Registration Certificate number, if any;
- (d) the person taking delivery of goods or delivering the goods for booking furnishes a letter of authority from the consignee or consignor containing his specimen signatures duly attested; and
- (e) the transport receipt or the forwarding note in respect of consignment of goods brought from a place outside the State or intended to be booked for a place outside the State by a dealer not registered under the Act is countersigned by the Excise and Taxation Officer of the district or any other officer authorised by him.

(4) The driver or the person in charge of the vehicle shall always carry with him a copy of Waybill in Form VAT-T4 and a copy of the Transport Receipt in respect of each consignment of goods being carried.

(5) Where delivery of consignment is given to the consignee without the aid of Transport Company or Booking Agency, the owner, driver or the person in charge of the vehicle shall maintain the record regarding delivery of consignment in a register in Form VAT-T6.

Chapter VIII

Appeals, Revision and Review

**Appeal.
section 33.**

63. (1) Every memorandum of appeal shall be written on standard water marked judicial paper and affixed with court fee stamps of the value as specified in rule 77.

(2) The memorandum of appeal to the appellate authority other than the Tribunal shall be in Form VAT-M1 and that to the Tribunal in Form VAT-M2 verified in the manner specified therein.

(3) The memorandum in Form VAT-M1 shall be accompanied by two spare copies thereof and three copies of the order appealed against one of which shall be authenticated or certified; and that in Form VAT-M2 by four spare copies thereof, five copies of the order appealed against, one of which shall be authenticated or certified, and five copies of the original order one of which shall be authenticated or certified unless the omission to furnish copies of the order appealed against is explained to the satisfaction of the appellate authority.

(4) The memorandum of appeal shall either be presented by the appellant or his authorised agent to the appellate authority or be sent to the said authority by registered post in which case the date of presentation of the appeal shall be the date of receipt in the office of the appellate authority.

Explanation: - For the purposes of this rule, the expression "authenticated copy" means a duplicate copy of the order duly signed by the authority passing such order.

Summary rejection. section 33.

64. The appeal may be summarily rejected if the appellant fails to comply with any requirements of rule 63 or any other ground which the appellate authority may consider sufficient and which shall be reduced into writing by the appellate authority.

Provided that no appeal shall be summarily rejected under this rule unless the appellant or his authorised agent has been given reasonable opportunity of amending the memorandum of appeal or of being heard.

Hearing. section 33.

65. If the appellate authority does not reject the appeal summarily it shall fix a date for its hearing ordinarily not less than ten days from the date on which intimation thereof has been sent to the appellant or his authorised agent. The appeal shall be decided after notice to the authority against whose order the appeal has been made and after considering any representation or cross objection that may be made by it either in person or through any of its subordinate or through an authorised representative of the State Government and after affording an opportunity to the appellant or his authorised agent of being heard. The appellate authority may, before deciding the appeal hold such further inquiry or direct it to be held by the authority against whose decision the appeal has been preferred, as may appear necessary to the said appellate authority, and may pass an order in accordance with the provisions of sub-section (8) of section 31.

Communication of order passed in appeal. section 33.

66. A copy of every order passed by the appellate authority under section 33 shall be supplied to, the appellant, the authority against whose order the appeal was preferred and, the authority who passed the original order.

Application for review. section 35.

67. (1) Every application for review under section 35 to the Tribunal shall be written on standard water marked judicial paper affixed with court fee stamps of the value as specified in rule 77 and shall be in Form VAT-M3 verified in the manner specified therein.

(2) It shall be accompanied by certified or authenticated copy of the order, which is sought to be reviewed, and a treasury receipt showing the payment of a fee of ten rupees.

Chapter IX

Miscellaneous

Clarifications through Government orders. section 56(3).

68. (1) The State Government may, if it considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the levy, assessment and collection of tax or for the removal of any doubt, issue an order clarifying any point relating to levy, assessment and collection of tax and all persons employed in the administration of the Act except an appellate authority, and all dealers shall observe and follow such order.

(2) A dealer or a body of dealers may, at any time, by making an application to the State Government in Form VAT-M4 accompanied with court fee stamps of five hundred rupees, seek clarification on an important issue relating to the levy, assessment and collection of tax under the Act which has not been settled by an order of the Tribunal or the law declared by the High Court or the supreme Court. All persons employed in the administration of the Act except an appellate authority, and all dealers shall observe and follow the order issued by the State Government clarifying the issue.

(3) Every order issued by the State Government under sub-rule (1) or sub-rule (2) shall be publicised immediately after issue by uploading on the website www.haryanatax.com under the head "VAT orders".

(4) If any person feels aggrieved by an order issued by the Government and publicised in the manner laid down in sub-rule (3), he may at any time prefer an appeal against such order to the Tribunal as if the order is an appealable order passed under the Act and procedure for filing appeal except for limitation shall be same as laid down in Chapter VII for filing appeal before the Tribunal.

(5) When an appeal is preferred to the Tribunal by any person under sub-rule (4), it shall be heard and decided by the full-member Tribunal and if a prayer is made by the appellant for stay of operation of the order appealed against, the Tribunal may after hearing the State representative pass such order as it may deem fit and if a stay is granted, the appeal shall be heard and decided within a period of sixty days from the date of the order granting the stay.

Special provisions relating to industrial units availing or entitled to avail tax concessions under rules 28A, 28B or 28C of the 1975 Rules. section 61(2)(d).

69. (1) An industrial unit, availing the benefit of exemption from payment of tax or the benefit of capital subsidy under the existing rules, may, within fifteen days from the date of coming into force of these rules, make an application in Form VAT-A5 along with documents mentioned therein to the officer in charge of the district indicating its option to change over to deferment of tax for the remaining period and the remaining extent of benefit. No application shall be entertained if not preferred within time. An application with incomplete or incorrect particulars including the document required to be attached therewith shall be deemed as having not been made if the applicant fails to correct it or/and complete it, as the case may be, on an opportunity afforded to him in this behalf.

(2) On receipt of application under sub-rule (1), the officer in charge of the district after satisfying himself that the application is within time, correct and complete in all respect and the applicant is a genuine industrial unit, shall, within fifteen days, issue an entitlement certificate in Form VAT-G14 in lieu of exemption certificate where the applicant unit was availing the benefit of exemption from payment of tax and a revised entitlement certificate in Form VAT-G15 where the applicant unit was availing the benefit of capital subsidy which shall take effect from the appointed day and shall entitle the unit to deferment of payment of tax for five years. The Unit may, in lieu of availing deferment of tax, elect, by indicating in the application made under sub-rule (1), to make payment of one-half of the tax otherwise due before the time prescribed for filling of quarterly returns and where the tax is so paid the unit shall have no further liability to pay tax for the said period and such payment for the purpose of computation of tax benefit availed by the unit and input tax passed on to the purchaser, if otherwise admissible to him, shall be deemed to be the full payment. This facility shall also be available to a unit who has been availing the benefit of deferment of payment of tax before the appointed day provided such unit sends an intimation to the officer incharge of the district within 15 days of coming into force of these rules in writing in this behalf. The entitlement or the revised entitlement certificate, as the case may be, shall be subject to the conditions and restrictions specified therein or under the existing rules under which the eligibility/entitlement certificate to such applicant was issued.

(3) Where a unit holding an entitlement or a revised entitlement certificate, as the case may be, elects to avail deferment of payment of tax, it shall, if no security for the payment of deferred tax is required to be furnished under the existing rules, furnish

security for the full amount of tax to be deferred to the satisfaction of the appropriate assessing authority. The security shall be furnished in advance for the tax to be deferred in a year or the remaining period if less than one year within a month of the beginning of the year or before the end of the remaining period if less than a month and where such security falls short of the amount of tax deferred at any time additional security of the adequate amount shall be furnished within a month. The security shall be fully maintained for the whole of the period till the payment of the deferred tax is fully made. If a unit fails to furnish the security or the additional security, as the case may be, in time, it shall not be entitled to the benefit of deferment of payment of the unsecured amount of tax and such tax shall become recoverable immediately with interest as if the unit was not entitled to the deferment of this tax.

(4) While issuing an entitlement or revised entitlement certificate under sub-rule (2), the officer in charge of the district shall after verification from his record indicate therein the remaining period and the remaining extent of benefit and shall keep a record of such certificates and the benefit availed on the strength of same in a register in Form VAT-G16.

(5) Where an industrial unit, availing the benefit of exemption from payment of tax or the benefit of capital subsidy under the existing rules fails to make an application in Form VAT-A5 in the manner and within the time prescribed under sub-rule (1) the exemption certificate or the entitlement certificate, as the case may be, shall cease to be operative and such industrial unit, from the appointed day, shall not be entitled to avail the exemption from payment of tax or the benefit of capital subsidy, as the case may be.

(6) The deferred amount of tax shall be converted into interest free loan in respect of each industrial unit on annual basis in the manner laid down by the Industry Department of the State Government.

(7) Any amount becoming due for payment on account of failure to comply with the conditions (I) and (II) of sub-clause (i) of clause (d) of sub-section (2) of section 61, shall be paid without interest by twelve equal monthly instalments.

Furnishing of Security. sections 12, 22 and 31.

70. (1) The security required to be furnished under the Act, may be in the following forms namely -

(a) cash deposit in the Government Treasury under head "0040-Tax on Sales, Trade etc."

(b) post office saving bank account, the account being pledged to the Commissioner or any officer authorised by him in writing in this behalf;

(c) bank guarantee from a Scheduled Bank agreeing to pay to the State Government on demand the amount of security;

(d) personal bond with solvent surety/sureties for the amount of security to the satisfaction of the authority before whom it is required to be furnished under these rules, which shall be in Form VAT-B2 on a non-judicial; paper of the appropriate value; and

(e) such saving certificates or bonds or fixed deposit receipts as are issued by the Government of India, the State Government, or Reserve Bank of India or Scheduled Bank, from time to time, to be pledged to the Commissioner or any other officer authorised by him in this behalf.

(2) The security furnished under sub-sections (1), (2), (4) and (6) of section 12 shall be maintained in full so long as the registration certificates continues to be in force.

(3) In the event of default in the payment of any tax, interest, penalty or any other amount due, the security furnished by the dealer shall be liable to adjustment towards such amount, after intimation to him and the short fall in the amount of security shall unless ordered otherwise be made up by him within a period of fifteen days from the date of intimation in any of the ways specified in sub- rule (1).

(4) The security furnished under sub-section (6) of section 31 shall be forfeited, if the payment of the amount due on account of advance tax, penalty or interest imposed is not made within the time allowed for the payment thereof.

Power to extend time. section 60.

71. Where in these rules a period is prescribed for doing a certain act, the authority concerned may, for special reasons, to be recorded in writing, extend that period.

Signing of declarations, certificates and entries made therein. section 60.

72. (1) No declaration, certificate, return, list, statement, bond or document required, by or under the Act or these rules, to be furnished to or produced before any authority under the Act by any dealer or required to be furnished by him to other dealer shall be valid unless it is signed by an authorised signatory (except when mentioned otherwise in these rules) with his name and status and the date when and the place where it was signed recorded on it.

(2) If the space provided in any form of return, list, statement, certificate or declaration, required to be produced or furnished under the Act or these rules, is not sufficient for making the entries, the particulars specified therein, may be given on the reverse of the form or in separate annexures attached to the form so long as it is indicated in the form that the entries on the reverse or annexures, as the case may be, form part thereof and the reverse or every such annexure, as the case may be, is also signed by the person signing the form.

Business owned by persons under disability. section 60.

73. A trustee, guardian or manager (whether appointed by a court or otherwise) or the court of wards carrying on a 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.

Business forming part of estate under the control of court. section 60.

74. The Administrator General, the Official Trustee, an executor or administrator, under the Indian Succession Act, 1925, a receiver, liquidator or any legal representative, carrying on any business forming part of an estate placed under his control by order of a court or otherwise; 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 were the owner of the business and shall also be liable to pay tax assessed or penalty imposed thereon or any other amount for the period during which he remained in control thereof.

Dealers to exhibit name boards. section 60.

75. Every dealer registered under the Act shall exhibit at the entrance to his place of business, including branches and godowns a board showing the nature of the trade with full address and TIN.

Supply of copy of orders. section 60.

76. (1) An authenticated copy of the order imposing tax or penalty, or both, shall

be supplied to the dealer or the person concerned by the authority who passed such order.

(2) Immediately on passing an order in appeal or revision or review, its authenticated copy shall be supplied by the authority who passed such order to the person affected by the order and to the authority who passed the impugned order and to the authority who passed the original order, as the case may be.

Fee. section 60.

77. The following fee shall be payable in court fee stamps, namely -

- | | |
|---|---------------------|
| (i) on a memorandum of first appeal | one hundred rupees |
| (ii) on an application for obtaining copies of record | ten rupee |
| (iii) on any other application or petition for relief to any authority other than Tribunal under the Act or these rules | twenty five rupees |
| (iv) on a memorandum of appeal or an application for review to the Tribunal | five hundred rupees |
| (v) on any other application including application for adjournment | ten rupee |

Assessment record- Inspection thereof. section 60.

78. (1) In the case of every person who is required to do any act under the provisions of the Act these rules, the appropriate assessing authority shall prepare separately two files, namely, the personal file and the confidential file.

(2) The dealer concerned or his authorised agent, on making to the appropriate assessing authority, a written application stamped with a court fee of the value of two rupees, may inspect the record of his personal file or any entries relating to himself in any register maintained under these rules. A separate application shall be made for the inspection of each record or register.

(3) The court fee of two rupees paid on the application shall cover the first hour of inspection only. For each subsequent hour or part of an hour, an additional court fee stamp of one rupee must be supplied by way of payment before hand. No fresh application shall be demanded for the continuation of an incomplete inspection on the next working day.

(4) If the document to be inspected relates to any previous year, a search fee in the form of a court fee stamp of the value of ten rupee per application shall be charged.

(5) A person entitled under sub-rule (2) to the inspection of any document, shall be granted a copy of the same on his paying the charges in the shape of court fee on the following scale on an application made in this behalf bearing a court fee stamp of the value of; -

- (a) one rupee for every entry in a register;
- (b) five rupees for every notice or summons issued by an assessing authority;
- (c) ten rupees for every return or statement recorded in any inquiry held under the Act or these rules or order on an objection or of assessment of tax or any other document of which copy is permissible under these rules;
- (d) ten rupees for every order of assessment of tax; and
- (e) ten rupees of every other order.

(6) If the document of which a copy is to be granted under sub-rule (5) relates to any previous year, a search fee in the form of a court fee stamp of the value of ten rupee per application shall be charged.

(7) A copy to be granted under sub-rule (5) shall be prepared in the office of the appropriate assessing authority.

(8) The provisions of sub-rules (2) to (7) shall apply mutatis mutandis to inspection of record of the office of the appellate and revising authorities and grant of copies thereof.

(9) Notwithstanding anything contained in the preceding sub-rules, one authenticated copy of an order of assessment or penalty as the case may be, or one authenticated copy of order passed in appeal, revision or review, as the case may be, shall be supplied free of cost.

Method of service of notice and supply of copy of order. section 60.

79. (1) Notice under the Act or these rules shall be served by one of the following methods, -

- (a) by delivery by hand a copy of the notice to the addressee or to his agent or to a person regularly employed by him in connection with the business in respect of which he is registered as a dealer or to any adult member of his family residing with the dealer;
- (b) by registered post acknowledgment due; or
- (c) by speed post or by such courier services or by any other means of transmission of documents including fax message or electronic mail service as are approved by the Government:

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 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 thereof cause the notice to be served by affixing a copy thereof -

- (i) If the addressee is a dealer, on some conspicuous parts of the dealer's office or the building in which the dealer's office is located or upon some conspicuous part of the place of the dealer's business last intimated to the said authority by the dealer or the place where he is known to have last carried on business; or
- (ii) If the addressee is not a dealer, 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 inquiry, satisfied that the said office, business place or residence is known not to exist or is not traceable, such officer may by order in writing, dispense with the requirement of service of the notice under the last preceding proviso.

(2) When the officer serving a notice delivers or tenders a copy of the notice to the dealer 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 signatures of the person to whom the copy is so delivered or tendered to 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 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 to his report.

(3) When service is made by post, the service shall be deemed to be effected 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 effected at the time which the notice would be delivered in ordinary course of post.

(4) The provisions of the foregoing sub-rules shall be followed in respect of supply of a copy of an order passed under the Act or these rules where the order is not accompanied with a notice of demand in Form VAT-N4.

**Summons.
section 46.**

80. The summons to be issued by any authority or the Tribunal for the appearance of any person or the production of document or documents by him shall be in Form VAT-N5.

Provided that the summons shall be served at least ten days before the actual date, of appearance or, for the production of document or documents.

**Repeal.
section 61.**

81. The Haryana General Sales Tax Rules, 1975, are subject to the provisions of clause (d) of sub-section (2) of section 61, hereby repealed.