From

The Excise and Taxation Commissioner,
Haryana, Chandigarh.

To

(1) All Joint Excise and Taxation Commissioners (Range), and
(2) All Deputy Excise and Taxation Commissioners (ST),
in the State of Haryana.

Memo No. 216/S.T-6,
Chandigarh dated the 16.02.2006.

Subject: ? Instructions for assessment of cases under the Haryana Value Added Tax Act, 2003 and Central Sales Tax Act 1956 for assessment year 2004-05

1. Definitions

a) 'VAT Act' means the Haryana Value Added Tax Act, 2003.

b) 'section' means a section of the Haryana Value Added Tax Act, 2003.

c) 'the Rules' means the Haryana Value Added Tax Rules, 2003.

d) 'rule' means a rule of the Haryana Value Added Tax Rules, 2003.

e) 'CST Act' means the Central Sales Tax Act, 1956.

f) 'year' means the financial year ended on 31st March, 2005

g) 'returns for the year' means returns prescribed to be filed under the VAT Act for the period(s) forming part of a year (e.g. quarter) or the year and includes the returns prescribed to be filed under the CST Act (applicable in respect of dealers registered under the CST Act) but **does not include annual commodity tax return**, wherever required to be filed.

h) 'Notice in form VAT-N2' includes, where the dealer is registered under the CST Act, corresponding notice under the CST Act (Separate notice for assessment under the CST Act (in the same format as VAT-N2) will be issued).

i) "A return complete in material particulars" means a return which contains the information required to be furnished therein, is correct arithmetically, is accompanied with the duly signed statutory lists, documents and proof of payment of tax due according to the return in full and is duly signed by the dealer."

It may be noted that documents will include forms under the CST Act i.e. C/D, E-I, E-II, F, H,I and J forms etc. but will not include declarations or certificates under VAT Act which are required to be produced before the assessing authority only on demand. The declarations or certificates under the VAT Act could be demanded only in scrutiny cases and not in other cases.

j) 'Returns Deficiency Notice' means a notice to the dealer, in the format given in Annexure-IV, modified suitably according to the facts of each case, giving him an opportunity to complete the returns, specifying for each quarter separately the deficiency, lists, documents etc. required to be furnished by the dealer, details of any unfilled item or column in the returns which contains material information, any arithmetical mistake in computation of turnover, taxable turnover or tax, specifying the tax payable on account of any correction / rectification made in the return(s) or completion thereof etc.

k) "Returns Deficiency Sheet" means a sheet containing details of deficiencies noticed in the returns of each quarter separately prepared in the format as per Annexure-VIII

2 Selection of cases for scrutiny

2.1 Keeping in view the decision of the State Level Consultative Committee that '50% of the cases taken up for scrutiny assessment will be picked up on random selection basis through a computer software without human intervention' district wise lists of cases selected at random have been uploaded on the website of the department. To access the same, please go to departmental website **http://www.haryanatax.com.** On the website click VAT in the left hand side margin. Go to scrutiny cases → 2004-05 → Randomly selected cases → District name/by clicking. Click name of the particular district to view/download the list.

Regarding other categories, report of the committee constituted for this purpose was discussed with the officers at the head office and it has been decided that the cases falling under the following criteria will also be selected for scrutiny.

Category	Description
(i)	Cases of industrial units availing any tax concession till such units are subject to relevant provisions in the 1975 rules.
(ii)	Gross turnover exceeding Rs. 500 lacs in the year
(iii)	Claim of sale made in the course of interstate trade and commerce or in the course of export out of territory of India or in the course of import into the territory of India together with the value of goods exported out of state, exceeding Rs. 50 lacs in the year.
(iv)	Claim of refund exceeding Rs.3 lac in the year.
(v)	Claim of input tax exceeding Rs. 10 lacs in the year.
(vi)	Mismatch in sale, purchase or consignment of goods.

(vii) 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.

In the absence of availability of verified computerised data in respect of the return period 2004-05, it has been decided that this will cover such cases where the circle officer feels that there is a major noticeable discrepancy on record. Such cases will be recommended to the Head Office through the DETCs, for taking up in scrutiny, giving justification for the same, for uploading on the website.

(viii) Cases based on definite intelligence about evasion of tax.

(ix) Cases of following trades meeting the criteria mentioned here under: -

(I) Dealers engaged in trading of iron and steel having gross turnover more than Rs. 100 lacs in the year.

(II) All stone crushers.

(III) All quarry contractors, mine lease holders whose lease amounts are or exceed Rs. 30 lac in the year.

(IV) Processing houses engaged in dyeing and printing of textile, garment and thread/yarn.

(V) Works contractors, other than those covered by lump sum scheme, where refund has been claimed in the year.

(VI) Manufacturers and traders of all types of furniture having turn over from Rs.20 lacs to Rs.40 lacs in the year.

(VII) Ply board manufacturers other than those covered by lump sum scheme.

(VIII) All dealers engaged in sale and purchase of ply board and flush doors.

(IX) Dealers engaged in manufacture and sale of wooden articles i.e. doors, frames, wardrobes and modular kitchens, having turn over in excess of Rs. 50 lacs in the year.

(X) Manufacturers of vegetable oil including solvent extraction plants, and oil seed traders, claiming input tax exceeding Rs. 2 lacs in the year.

(XI) Cotton ginning & processing mills and cotton traders, claiming input tax exceeding Rs. 2 lac in the year.

(x) Cases in which the dealer fails to complete the returns in material particulars after being given an opportunity for the same.

Assessing authorities should get the returns completed through notices to the dealers concerned. However if the circle officer arrives at a conclusion that a dealer is avoiding to complete the returns, S(he) shall recommend its name to the DETC for including in the list of cases to be taken up in scrutiny, who shall, if

S(he) is satisfied, forward the list of such cases to the head quarter for uploading. In order to secure the maximum compliance of the Returns Deficiency Notices, it would be advisable to publicise the benefits of compliance through media/mass contact programmes like meetings with trade and industry organisations/visits to markets etc.

2.2 **Cases**, **which meet more than one criterion**, will be listed under the first of such criteria for selection and will not be mentioned again under a later criterion. First to be excluded shall be the random selection cases. The list shall be prepared in the format as per Annexure-I.

2.3 The process of examination of returns for the purpose of their completion and of selection of cases for scrutiny will go side by side. The list of cases selected for scrutiny shall be emailed followed by a hard copy signed by the Deputy Excise and Taxation Commissioner himself and sent through the Joint Excise and Taxation Commissioner (Range). List of important cases of VAT dealers involving large revenue requiring assessment on priority may be forwarded to the Head Office, in the same format (Annexure-I), for uploading on monthly basis **by 7th of every month** so that assessment proceedings could begin early in such cases. Final list of the cases selected for scrutiny, *excluding the cases already uploaded* on the website, will be sent by e-mail by **20th August, 2006** followed by a hard copy signed by DETC himself and sent through JETC (R) by **31st August, 2006**. **However, as the last date for filing the last return in the case of the non-VAT dealers (those paying lump sum) is 30.04.2005, and the notice VAT-N2, if required, has to be issued earlier than in the case of VAT dealers, circle wise list of such cases shall be sent to head office by 15th March, 2006.**

2.4 Every circle officer shall maintain a register, containing names and other details as in Annexure-I, of the cases selected for scrutiny criteria wise.

2.5 As it will be mentioned on the website that the cases publicized on the website are to be taken up for scrutiny, it is of utmost importance that extreme diligence is exercised in the matter of **ensuring the accuracy** while selecting the cases for scrutiny. It should be noted that the presumption of deemed assessment is automatic in all cases where returns have been filed except those selected for scrutiny, so the burden is on the circle officer to select the cases for scrutiny (including those arising out of non compliance of the notice issued for completion of returns.) with extreme care.

2.6 **Only after** the list of cases selected for scrutiny has been **publicized** on the official website, **and immediately thereafter**, notices for assessment in form VAT-N2 will be issued.

3. Examination of returns and Deemed Assessment

3.1 As already mentioned, all cases except those selected for scrutiny will be deemed as assessed, if the returns are complete in material particulars, it is

imperative that the process of selection of cases for scrutiny and issue and service of **VAT-N2** notices for assessment is completed well **in time**. It has been decided that the examination of the returns relating to the year 2004-05 must be completed in the next about six months i.e. by 31st July 2006. (This means at least 40-45 cases have to be examined per week to complete examination of 800-1000 cases in a circle within the stipulated period)

3.2 As the last date for filing the last return in the case of the non-VAT dealers (those paying lump sum) is 30.04.2005, and the notice VAT-N2, if required, has to be issued earlier than in the case of VAT dealers, their cases will be examined first. The number of such dealers is not large. The examination of such returns shall be completed by 28.2.2006 and a **list of cases selected for scrutiny out of such cases shall be sent to the Head Office by 15th March, 2006 and the notice in form VAT-N2 wherever required shall be served by 31.3.2006.** Other cases shall be taken up for examination in the **ascending order of TIN or in alphabetical order.**

3.3 **Processing of returns**

Processing and examination of the returns by various officials in a circle shall be done in the manner given below: -

3.3.1 Action by the Record Keeper

a) Returns for examination shall be put up by the RK in the order described in Para 3.2 above. Particulars of the returns would have been **entered in VAT-G8** register already, if not, these must be entered before the RK puts up the case. In case the particulars of assessment year 2003-2004 could not be entered in the register earlier, the same must be done simultaneously with entries in respect of the assessment year 2004-2005.

b) He shall thereafter prepare a **summary of the returns**, including the details of payment of tax and the GTO and tax of previous year, in the format as per **Annexure-II** to be adapted to the facts of each case.

c) He shall verify the payment of tax from DCR and the TDS certificates available on the file and shall mention the serial number of the DCR in the column provided in the returns. (If the space available there is not sufficient, S(he) may attach a separate sheet for the purpose.) The DETC shall make extra copies of DCR available for this work. The R.K. shall put his/her full signature with full name and date below the returns summary. S(he) shall make a report about the timely filing of returns and payment of tax and other particulars on the **proceedings sheet** in the format (**Annexure-III)**. Entire record in respect of the four quarterly returns in Form VAT-R1, the annual return in form VAT-R2 and the CST returns in Form I; will be kept in one folder, the annual return,

where applicable, being placed on the top. This, along with the returns summary and the proceeding sheet, will be put up before the T.I.

3.3.2 Action by the Taxation Inspector

He shall first examine whether the case falls in any of the **criterion fixed for scrutiny** as laid down in Para 2 or not. If it is so covered, S(he) shall make a note on the proceedings sheet accordingly, mentioning description and criterion number, keeping in mind the *order of priority* as laid down in that Para, and put up the case before the Excise and Taxation Officer incharge of the circle (Circle Officer).

If a case has not been selected for scrutiny, the returns will be examined further. The spadework for checking the completeness of a return will be done by the Taxation Inspector ('TI'). S(he) will check, in particular, the following:-

a) He will check the *signature* of an authorized person as per rule 16(4) on returns.

b) He will check the correctness of the **TIN and EAC**. It has been observed that in quite a few cases the Economic Activity Code (EAC) has either not been assigned to a dealer or does not represent his true nature of business. The TI will see that EAC has been correctly given and make a note on the proceedings sheet accordingly. In case the EAC is not correct or not assigned, it will be corrected/assigned by the circle officer and the dealer concerned shall be intimated accordingly and the correct EAC shall also be entered in district dealer data. It may be noted that no deficiency notice shall be issued for this.

c) He will check the statutory lists mentioned in items 2B, 2C, 3A and 3B of VAT-R1 corresponding to non-zero entries made therein with special attention on lists in form LS-9 and LP-7. He will also check whether these have been duly signed by an authorised signatory as per rule 16(4).

d) He will check the computed values in the returns. These have been marked with sign * in the enclosed specimen of returns.

e) He will see whether the turnover shown in the returns is commensurate with the number of statutory forms used by the dealer. (The information about the issue of these forms shall be obtained from the forms clerk).

f) He will mark the checked values/entries with sign √ and after checking is complete will make an endorsement to this effect by writing at the bottom

last page of the return **"Checked on _____",** giving date of checking and sign the same.

g) In case the returns are found to be complete in material particulars and the tax is found to have been paid **fully and in time** and the case is fit to be deemed as assessed i.e. it does not fall within exception laid down in para 2, the T.I. shall make a report on the proceeding sheet accordingly.

h) In case the returns are found deficient, the T.I. shall make a report accordingly and fill up the Returns Deficiency Sheet carefully **mentioning each deficiency specifically** and put up the case to the Circle Officer. On his directions, S(he) shall prepare and put up a **Returns Deficiency Notice** in the format as per **Annexure IV** annexing thereto **Returns Deficiency Sheet** filled in/supplemented suitably according to the facts of the case.

i) In order to keep a permanent record of the examination of returns from the angle of their completeness, S(he) shall prepare a **summary** thereof, in format **Annexure-VII**, in respect of each of the examined cases and shall submit the same, along with the returns, to the Circle Officer. The summary will be in duplicate.

3.3.3 <u>Action by the Circle Officer</u>

3.3.3.A. Examination of returns

The Circle officer will satisfy himself about the checking made by the TI including the accuracy of the EAC. The examination has to be detailed to ensure that no incorrect input tax credits go unchecked and all the requisite documents have been submitted. Lack of thorough examination can lead to claim of wrongful input tax credits or wrongful refunds. In the past several such cases have come to the notice. **The quality of examination of returns shall form one of the important tests to adjudge the performance of the circle officers**. While no cut and dry formula can be suggested for examination of returns at the level of circle officer, S(he) should, using his professional experience and knowledge, also broadly see if the return is a true reflection of the extent of business of the dealer. Needless to say that for such knowledge the circle officer must acquaint himself with the circle well. Any hint from the returns suggesting a marked deviation from the normal course of business or past behaviour should be followed up in depth. For example a retailer should not, normally, be making too many sales against tax invoices. If he does so, it is a hint of abnormal behaviour. Any abrupt variation in turnover or tax paid or tax adjusted should be critically looked into. Any dealer claiming input tax credit in respect of a particular commodity purchased from a place, which is not a place of wholesale trade of the commodity, should be probed. For example, a cotton ginning unit claiming input tax credit against purchase of cotton from an area where cotton is not produced becomes suspect. A rice sheller may show import of rice

from areas which are consumers and which source their requirement from Haryana instead of the other way round. There may be cases which show very low turnover with reference to their stocks (opening and closing stocks) and the turnover may be even below the stock. This logic can be extended to other commodities/situations.

Special attention should be given to the returns of new dealers. Past experience has shown that fraudulent dealers do not usually have a long life span. They tend to carry out huge transactions in a short time and vanish. Cases of new dealers should, therefore, be examined critically as and when the returns are filed. Similarly, returns of trades known to be prone to tax evasion should be given special care. There can be no exhaustive list of guidelines in this matter. The circle officers have to use their professional knowledge, experience and judgment in each case.

3.3.3.B Cases of complete returns

If the Circle officer finds that everything in the case is in order and the returns are found to be complete in material particulars in terms of section 15(1) and finds that input tax has been computed and claimed correctly, S(he) will file the case as deemed assessed. For this purpose S(he) shall record his satisfaction on the proceedings sheet (as per part A of Annexure III) and post the same in the 'Demand & Disposal Register' in form VAT-G3 part-III maintained by him. The entry of the same shall also be made in VAT-G8 and Pendency-cum-Institution Register in form VAT-G3 part-I simultaneously. Intimation to this effect shall also be given to the dealer in the attached format (Annexure V). In this context it may be noted that a test checking of the returns is to be carried out by the DETC and the JETC, as discussed in Para 4 below. So the intimation about the case having been deemed as assessed shall be sent to the dealer only if no remarks are received from these officers within the set time limit. In the cases where any remarks requiring any action are received, those will be complied and intimation of deemed assessment if applicable, shall be given thereafter.

3.3.3.C. Opportunity for completion of return(s) and dealing with non-compliant dealers

Dealers whose returns are found to be incomplete will be issued notices for completion of returns specifying for each quarter separately, the deficiency including the lists, documents etc. required to be furnished by them for completion. An opportunity will be given by way of a 'Returns Deficiency Notice' annexing thereto a copy of the Returns Deficiency Sheet, to fill-in any unfilled item or column in the returns, which contains material information or to correct any arithmetical mistake in computation of turnover, taxable turnover or tax or to furnish any document required to be appended to the return(s) as per law. Proceeding sheet in such cases shall be as per part B of Annexure III. All these deficiency notices will be entered in a Peshi register maintained by the circle

officer. Any case of issue of vague notice, as has been noticed in the past, will be seriously viewed. **In case a dealer does not comply with the terms of the notice given for completion / correction of the returns (except for furnishing of complete statutory forms), his case will be taken up for scrutiny and a regular notice for assessment will be issued to him in form VAT-N2 after obtaining the permission of the DETC and after putting his name on the list uploaded on the website. Last date for service of such notice on the dealer will be 30.4.2006 in the case of a non-VAT dealer and 30.11.2006 in the case of a VAT dealer so as not to be barred by limitation.** It will be advisable in these cases to effect the service of notice in form VAT-N2 before 31.3.2006 in the case of non-VAT dealers and before 31.10.2006 in case of VAT dealers.

3.3.3.D. Dealing with compliant dealers

In respect of cases where the terms of the notice for completion of returns have been complied with, including, as the case may be, the payment of tax on account of correction/ rectification of any computational or arithmetical mistake etc. along with interest for delayed payments, furnishing of statutory form(s) in respect of claim(s) made under the CST Act, the assessment orders both under the VAT Act and the CST Act should be made (and intimation to the dealer be given in the attached format as Annexure-VI)) before 30.4.2006 in respect of non-VAT dealers and before 31.11.2006 in case of VAT dealers. It may be noted that any verification of statutory forms, if considered necessary, must be completed well before the expiry of one year from the last date prescribed for furnishing of the last return for the year so that in case of detection, notice in form VAT-N2 could be served within the limitation of one year. The detected cases (where on verification of the forms furnished, it is prima facie established that the forms are false, bogus, tempered or incorrect) will be taken up for assessment as scrutiny cases by issuing a notice in form VAT-N2 keeping in view the one-year period of limitation.

3.3.3.E Cases of deficiency of statutory forms

In cases where the non-compliance relates only to deficiency of statutory forms, though notice in form VAT-N2 is issued within limitation yet these cases will not be treated as scrutiny cases. Assessment order will be passed without calling for the account books. Additional demand will be raised for any short forms. Though time to be given for furnishing of the statutory forms should be decided on merits of each case yet it appears reasonable to set a deadline of two years counted from the close of the year to which the assessment pertains.

4. <u>Reporting Mechanism</u>

4.1 Every Circle officer shall on **5th and 20th** of every month furnish the duplicate copy of the **summary** prepared by him in respect of examination of tax returns for the year 2004-05 completed during the previous fortnight (1 to 15 and 16 to end of the month) to the Deputy Excise and Taxation Commissioner (ST) of the district. Circle officer shall also prepare a summary of the work done by him in the following format:

Report of examination of tax returns for the year 2004-05 completed during the last fortnight ending on _____ (date)

Name of ETO incharge of Circle _____

Circle Name / No. _____ District _____

No. of cases	1st FN ending 28.2.06	2nd FN ending 15.3.06	3rd FN ending 31.3.06	4th FN ending 15.4.06	5th FN ending 30.4.06	6th FN ending 15.5.06	7th FN ending 31.5.06	8th FN ending 15.6.06	9th FN ending 30.6.06
Cases Examined									
Covered in scrutiny criteria									
Deemed assessed as returns complete									
Action initiated for completing returns									
Deemed assessed as returns completed after notice									

Date _____ Signature

Name of Circle officer

4.2 The **DETC (ST)** will examine the reports submitted to him and S(he) will **test check at least 20** cases or 2% of the cases reported to him every fortnight, whichever is less. S(he) will also prepare a statement of the cases reported to him in the following format –

Report of examination of tax returns for the year 2004-05completed during the last fortnight ending on_____in respect of district_____ Name of DETC _____

Sr. No. (1)	Name of the ETO In charge of the circle (2)	No. of cases for 2004-05 in the circle (3)	No. of cases examined out of cases in col.3 (4)		No. of cases selected for scrutiny out of cases in col.4 (5)		Cases deemed assessed out of cases in col. 4 as returns found complete (6)		Action initiated for completion of tax returns out of cases in col.4 except cases in col.5 (7)		Cases deemed assessed where returns completed after notice (8)	
			D/F	U/F	D/F	U/F	D/F	U/F	D/F	U/F	D/F	U/F
1.												
2.												
3.												

Note : DF means during the fortnight and UF means upto the fortnight

Date _____ Signature of DETC

DETC (ST) will send copies of the above statement to Joint Excise and Taxation Commissioner (Range) ('JETC-R') and the Excise and Taxation Commissioner ('ETC')

by 7th and 22nd of each month. This shall be accompanied with list of cases of the **one previous fortnight**, S(he) has test checked, giving their names, TIN, his remarks and date of checking. Thus the report for the returns examined during fortnight ending 15.3.06 shall be accompanied with the list of test checked cases, which were checked by circle officers during fortnight ending 28.2.06. This shall be sent to JETC-R and ETC by 22.3.06 and so on. DETC (ST) will invariably record his remarks (including 'nil' remarks) on the proceedings-sheets of the cases that S(he) has checked.

4.3 The **JETC-R** will check the statement sent to him and S(he) will check **at least 20** cases or 1% of the cases mentioned in cols. 6 & 7 of the statement, whichever is less, and send a list of such cases giving their names, TIN, his remarks and date of checking to ETC every fort night. S(he) shall test check the cases of the one previous fortnight as described in the case of DETC above. The report for the fortnight ending 15.3.06 about the list of test checked cases which were examined by the circle officers during fortnight ending 28.2.06 shall be sent by 31.3.06 and so on. JETC-R will invariably record his remarks on the proceedings-sheets of the cases that S(he) has checked including nil remarks.

4.4 DETC (ST) and JETC (R) should ensure that the list of test checked cases along with remarks about any deficiencies noted in the examination of returns reaches the concerned officer **well in time** as the intimation to the dealers about the cases deemed as assessed is kept pending awaiting such remarks as discussed in Para 3.3.3 B.

4.5 It is mentioned here that the **test checking** of returns by the DETC and the JETC must be **thorough and meaningful** and must act both as a check and a guide for the circle officers. Any vagueness in the deficiency notice or any uncalled for pointing out of any deficiency must be pointed out. Any recurring mistake must be explained to the concerned officials in meetings.

4.6 It is imperative that the **time schedule** for submitting the information is followed **meticulously** as any break in the chain holds up the whole process of its compilation. If information from any of the circle officers or DETC is not received in time, a serious view will be taken of the lapse.

4.7 At the district office, information contained in **the summary will be digitized** for permanent record (detailed instructions for the purpose will is issued seperately**)** and at the head office, the statements received will be digitized and a district wise consolidated statement for the State will be put to ETC for his perusal.

4.8 It may be reiterated that the last date for issuing and serving notice in form VAT-N2 for **scrutiny assessment** in cases of VAT dealers relating to the year 2004-05 is 30.11.2006, so the Circle officer will issue such notices in each case of 2004-05 selected for scrutiny assessment including cases where returns for 2004-05 have not been completed after giving opportunity of completion and these notices must be **served before 31.10.06.**

5 Completion of assessment

It must be noted that the time for completion of assessment is three years from the close of the year to which the assessment relates. So, **assessment orders** must, in all cases of

scrutiny, be made and copies of the orders served *as early as possible and in any case* well **before 31.3.2008** in respect of cases for the year 2004-05. Assessment in scrutiny cases is likely to take considerable time, so process of assessment must start in right earnest immediately. In non-scrutiny cases the assessment order/intimation of deemed assessment should be made and a copy supplied within one year of the date prescribed for furnishing of the last return for the year.

6 Passing assessment orders in case of non-VAT dealers

In case of non-VAT dealers, if the quarterly / annual (as the case may be) return(s) are / is complete, the assessing authority should record his satisfaction about the completion of the said return(s) in the form of an assessment order and intimate the dealer. This is necessary to sustain subsequent re-assessment / revision proceeding should the facts of the case so require.

7 Cases where return(s) for the year have not been filed

7.1 Any quarterly return not filed.

Though there is no limitation for issuing notice for assessment in such cases yet there is limitation for passing and supplying order of assessment within three years from the close of the year to which the assessment relates. Where there is material on record for making assessment there is no advantage in delaying the issue of notice for best judgment assessment and the notice in such cases should, therefore, be issued and served before 31.3.2006 and the cases finalized well before the limitation of three years. The contents of the presumptive clause of sub section (5) of section 15 may be noted for assessing such cases and it should be suitably applied on the facts and circumstances of a case.

7.2 Annual return not filed though quarterly returns filed.

Same action as in case of 7.1 above except that the notice for best judgment assessment will go for the year.

8. Entries in VAT-G3 register

It has been observed that the Pendency-cum-Institution, Peshi Register and Disposal Register in form VAT-G3 incorporating the progress of assessment of each case is not maintained regularly. Part-I of the register relating to Pendency and Institution should be complete in the month of April itself every year. Thereafter Part-II should be filled in regularly as and when any notice is issued for the purpose of assessment including the Return Deficiency Notice, and as soon as the case is disposed of whether as deemed assessed or after scrutiny assessment the same should be posted in the register simultaneously. Additionally, to enable inspecting officers or others to know the status of each case in a circle, following remarks will also be made in brackets in Part-A of VAT-G3 register, against name of the dealer.

a. In case of a non-scrutiny case, where the returns are found complete --- "deemed assessed" along with the date on which the case is deemed as assessed.

b. In case of a non-scrutiny case, where returns are not found complete and return deficiency notice is issued – "deficiency notice" alongwith the date of issue of first notice.

c. In case of a scrutiny case --- "scrutiny case" along with the date of first notice.

9. As already mentioned in para 2.1, district wise list of cases selected at random have been uploaded on the website. **DETCs should get the list of cases relating to their districts downloaded, segregated circle wise and circle wise list of cases be supplied to the concerned circle officers immediately.**

10. These instructions be circulated to all the circle officers working under your jurisdiction and be discussed with them for compliance. Any lapse will be viewed seriously.

11. Please acknowledge the receipt of this letter.

Jt. Excise and Taxation Commissioner (T)
for Excise and Taxation Commissioner,
Haryana, Chandigarh.

Endst. No. 217/ST-1, dated 16.2.2006.

A copy is forwarded to ?

(i) All Additional Excise and Taxation Commissioners,

(ii) All Joint Excise and Taxation Commissioners (Appeals),

(iii) All Deputy Excise and Taxation Commissioners (Excise), in the State,

(iv) All other Officers in the Head office,

for information and necessary action; and

(v) PA/ETC for kind information of the Excise and Taxation Commissioner, Haryana, Chandigarh.

Jt. Excise and Taxation Commissioner (T)
for Excise and Taxation Commissioner,
Haryana, Chandigarh.

Annexure-I

List of cases selected for scrutiny in respect of District _____

1. 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;

S.No.	Name of the dealer	TIN	Circle Number	Entitlement certificate/revised entitlement certificate No.	Period of benefit

2. **Gross** turnover exceeding **five hundred lac** rupees in the year;

S.No.	Name of the dealer	TIN	Circle Number	Gross Turnover

3. 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** together with value of goods **exported out of State** exceeding **fifty lac** rupees in the year;

S.No.	Name of the dealer	TIN	Circle Number	Sum total of transactions of quarterly returns covered by the criteria

4. Claim of **refund** exceeding **three lac** rupees in the year;

S.No.	Name of the dealer	TIN	Circle Number	Amount of refund claimed including provisional refund

5. Claim of **input tax** exceeding **ten lac** rupees in the year;

S.No.	Name of the dealer	TIN	Circle Number	Amount of input tax claimed as per VAT-R2

6. **Mismatch** in sale, purchase or consignment of goods.

S.No.	Name of the dealer	TIN	Circle Number	Value of transactions not matched

7. **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.

S.No.	Name of the dealer	EAC	TIN	Circle Number	Ratio of input/output or sale/stock

8. Cases based on **definite intelligence** about evasion of tax.

S.No.	Name of the dealer	TIN	Circle Number	Brief description

9. (i) Dealers engaged in trading of **iron and steel** having gross turnover more than **Rs. 100 lac** in the year.

S.No.	Name of the dealer	TIN	Circle Number	Gross turnover

9. (ii) **All stone crushers**.

S.No.	Name of the dealer	TIN	Circle Number	Gross turnover

9.(iii) All **quarry contractors, mine lease** holders whose lease amounts are or exceed Rs. 30 lac. in the year

S.No.	Name of the dealer	TIN	Circle Number	Lease amount

9.(iv) **Processing houses** engaged in dyeing and printing of textile, garment and thread/yarn.

S.No.	Name of the dealer	TIN

9. (v) **Works contractors**, other than those covered by lump sum scheme, **where refund** has been claimed in the year

S.No.	Name of the dealer	TIN	Circle Number	Amount of refund claimed

9. (vi) Manufacturers and traders of all types of **furniture** having turn over from **Rs.20 lac to Rs.40** lac.in the year

S.No.	Name of the dealer	TIN	Circle Number	Gross Turnover

9. (vii) **Ply board** manufacturers other than those covered by lump sum scheme.

S.No.	Name of the dealer	TIN	Circle Number	Gross turnover

9. (viii) All dealers engaged in sale and purchase of **ply board and flush doors.**

S.No.	Name of the dealer	TIN	Circle Number	Gross turnover

9.(ix) Dealers engaged in manufacture and sale of wooden articles i.e. **doors, frames, wardrobes** and modular kitchens, having turn over in excess of Rs. 50 lac in the year

S.No.	Name of the dealer	TIN	Circle Number	Gross turnover

9.(x) Manufacturers **of vegetable oil** including solvent extraction plants, and oil seed traders claiming input tax credit exceeding Rs. **2 lac** in the year.

S.No.	Name of the dealer	TIN	Circle Number	Input tax claimed

9.(xi)**Cotton ginning** & processing mills and cotton traders claiming input tax credit exceeding **Rs. 2 lac** in the year.

S.No.	Name of the dealer	TIN	Circle Number	Input tax claimed

10 **Non-completion of returns** after being given an opportunity.

S.No.	Name of the dealer	TIN	Circle Number	Gross turnover

Note:- The figure of Gross turnover should be taken as shown in column 2A of VAT-R2. In case the same has not been filed, the sum total of GTO shown in four quarterly returns shall be mentioned. Same procedure may be followed for other figures also.

Returns Summary for A.Y. 2004-05 Circle No._____ **Annexure-II**

Name of the Dealer	Name of District
TIN	GTO in 2003-04
Address	Tax Payable in 2003-04 – VAT CST

a	b	c				d			e	f	g	h
Qtr	G.T.O (as per 2 A(b) of VAT-R1)	Deductions (2B) {Mention sub heading and nature of deductions like exempted sales, inter-state sales, export out of India, consignment transfer etc.}				T.T.O. 2D(c)			Tax amount 2D(5)(e) Output Tax	Tax paid on purchases 5(1)	Tax not part of input tax 5(2)	Input Tax 5(3) {5(1)-5(2)}
						@	@	@				
I												
II												
III												
IV												
Total												
		Total of C =				Total of D =			Total of E =			
VAT-R2	As per 2A(II) of VAT-R2	As per 2B(II) of VAT-R2				As per 2C(II) of VAT-R2						

i		j			k			
Detail of Payment of Tax		Tax deducted at source			Details of Tax already refunded provisionally			Excess B/F
								Admissible Input Tax (h)
Amount paid in Treasury	TR/PO/ DCR/RAO No. with date of payment	Agency	Amount	Date	Amount	RAO/RV No.	Date	Tax paid by Dealer (i)
								TDS(j) RAO Adjusted
								Total **A**
								Tax already provisionally refunded (k)
								Tax under VAT (e)
								Adjusted under CST
								Total **B**
								Net Excess/(Short) (A-B)

Name of RK_____ Full signature of RK with date_____

Returns summary under CST Act

Name of the Dealer

CST No.

A	B	C			D	E		F	G	H	I	J
QTR.	G.T.O.	Inter State Sales			Consignment/Branch Transfer	Export out of India		Tax liability under CST	Input Tax adjusted	Tax Payable	Amount of CST voluntarily Paid	TR/P.O. No. with date of payment
		Sale of Exempted goods	Taxable @	Taxable @		Taxable goods	Exempted goods					
I												
II												
III												
IV												
Total												

Name of RK_____ Full signature of RK with date_____

Note:- 1. All figures should be rounded off to the nearest rupee.

2. Separators may be used, e.g. 15, 86, 70, 532

Annexure – III

Proceedings Sheet of Examination of Returns and Deemed Assessment for the year 2004-2005.

Name of the District…….. Circle No…….

Name and complete address of the dealer: - ……

……..

…….

TIN …….

Nature of business *Manufacturing/Trading/Works contractor etc.** Goods being dealt in/mfd…….

Report by the Record Keeper

Please see the summary of the returns placed below as given in annexure-II. Following may be noted: -

1. The returns are in time except the following: -

Quarter Due date VAT return filed on CST return filed on

……..

……..

2. Tax is payable *monthly/quarterly* *
3. Payment of tax is in time except following: -

VAT Amount Due Date Paid On Interest paid, if any CST Amount Due Date Paid On Interest paid, if any

……..

……

4. Following payments of tax have not been made

VAT Amount Due Date CST Amount Due Date

…….. ……..

…… ……

5. The following tax payments claimed to have been made could not be verified

VAT Amount Due Date CST Amount Due Date

…….. ……

…… ……..

Date Signature of RK

(Full name)

Report by Circle Taxation Inspector

* I have examined the returns. The case falls in following scrutiny criterion :

……

……

* I have examined the returns. The case does not fall in any of the scrutiny criteria.

The correctness of TIN and EAC has been verified. The computed values in the returns have been checked and found to be correct and as a token there of, have been tick marked by me. The returns are complete in material particulars in terms of section 15(1) of the Haryana VAT Act 2003.

(a) * Prima facie there is no irregularity in the returns and the case may be deemed as assessed.

(b) * Following deficiencies recorded in the enclosed Returns Deficiency Sheet have been noticed in the returns. A Returns Deficiency Notice may be issued to the dealer for removal of deficiencies.

Date……2006. **Signature of T.I.**

…….

**Strike out which ever is not applicable* (Full Name.)

Part A Annexure –III

Observations of the Assessing Authority in case the returns are found complete

I have examined the returns. I have re-verified and the case does not fall in any of the criteria selected for scrutiny. I am satisfied that the returns are complete in material particulars as per requirement of section 15(1). The input tax has been computed correctly and the tax due has been deposited in full. Purchases from the following dealers have been verified.

_____

_____

Rest of the purchases, prima facie, seem to be genuine.

Annual return VAT-R2 was filed on _____. The case is deemed as assessed as follows: -

(i) GTO

(ii) TTO

(iii) **Tax on TTO** _____ A)

(iv) **Tax Paid**

(a) Tax paid (including, excess tax brought forward, RAO adjusted, TDS deposited on behalf of the dealer etc.)

(b) Admissible input tax

(c) **Total payment of tax** _____ (B)

(v) Tax adjusted under CST Act (C)

(vi) **Excess paid [A-(B+C)]** (D)

(a) Tax already refunded provisionally

(b) Excess carried forward

(c) **Excess refundable** (E)

Sign of assessing authority
with date
(Name of assessing authority)

Part B Annexure –III

Observations by the assessing authority in case the returns are found deficient

I have seen the report of the Taxation Inspector. I have re-verified and the case does not fall in any of the criteria selected for scrutiny. Following deficiencies are incorrectly pointed out/are vague

i)

ii)

Following further deficiencies have been noticed

i)

ii)

The Returns Deficiency Sheet is in order/may be modified

TI to prepare and put up Returns Deficiency Notice accordingly for date _____

Sign of assessing authority
with date
(Name of the AA)

Consequential order under rule 27(3) after the dealer completes the returns.

I have examined the returns. I am satisfied that the returns have been now completed in material particulars as per requirement of section 15(1).

The shortfall in tax has been made up along with interest as follows

Short tax further paid now	Due Date	Interest paid on delayed payment
……	……	……
……	……	……..

The case does not fall in any of the criteria selected for scrutiny. The input tax has been computed correctly and the tax due has been deposited in full. Purchases from the following dealers have been verified.

1……

2……

Rest of the purchases, prima facie, seem to be genuine.

Annual return VAT-R2 was filed on ……... The case is deemed as assessed. as follows: -

(i) GTO ……

(ii) TTO …….

(iii) **Tax on TTO** …….. **(A)**

(iv) Tax Paid

(a) Tax paid (including, excess tax
brought forward, RAO adjusted,
TDS deposited on behalf of the dealer etc.)

(b) Admissible input tax

(c) **Total payment of tax** (B)

(v) Tax adjusted under CST Act (C)

(vi) **Excess paid [A-(B+C)]** **(D)**

(a) Tax already refunded provisionally

(b) Excess carried forward

Sign of assessing authority with date
(Name of assessing authority)

Part C Annexure -III

Observation of the Circle Officer in scrutiny cases

As the case is covered by the criterion ..... and therefore has been selected for scrutiny, it may be made part of list of cases to be sent to head office for uploading on official website. After the list is uploaded on website, case be put up for issuing notice in Form VAT-N2.

Date…… Signature of ETO

(Full name……)

T.I.

Annexure – IV

Notice for removal of Deficiencies in Returns

Before Sh._____ETO-cum-Taxing Authority

To

_____

_____

TIN _____

Subject: Furnishing of incorrect/incomplete returns under the Haryana Value Added Tax Act, 2003 (HVAT Act)/ and the CST Act, 1956.

The returns furnished by you for the period 2004-05 under the Haryana VAT Act, 2003 & CST Act, 1956 have been examined by me. It has been noticed that the returns are not complete in material particulars as per requirement of section 15(1) of the Haryana VAT Act, 2003. The deficiencies noticed therein are mentioned in the enclosed Returns Deficiency Sheet. You are called upon to remove the said deficiencies, before (Date) ……. , including making up of the short payment of tax along with interest under section 23 for all the delayed payments. Failing this your case will be taken up for scrutiny *u/s 15 (2) of HVAT Act / U/s 9(2) of the CST Act, 1956 read with section 15 (2) of Haryana Value Added Tax Act, 2003.*

(Enclosed:- copy of Returns Deficiency Sheet)

Excise and Taxation Officer-cum-
Assessing Authority.
District _____

** strike out where not applicable*

Annexure- V

Before Sh……. Excise & Taxation Officer-cum-Assessing authority

Circle No…….. Disposal No……..Date……..

Name of the District……

Name and address of the dealer: - ……

…….

TIN……

Nature of business …… **Assessment Year 2004-05**

Intimation under section 15(1) of Haryana VAT Act, 2003

The returns filed by the dealer have been examined. I am satisfied that the same are complete in material particulars as per requirement of section 15(1) of the Haryana VAT Act, 2003. So the case is deemed to have been assessed to tax under section 15(1) of the Act.

Signature of AA

Date…….. (Name of AA)

A copy is forwarded to the dealer for information

Date …….. Signature of AA

Annexure –VI

Before Sh……Excise & Taxation Officer-cum-Assessing authority

Circle No. ……..District……..

Disposal No……. Date…….

Name & address and TIN of the dealer ……..

……..

……..

Nature of business……

Assessment Year 2004-05

Order under proviso to section 15(1) of Haryana VAT Act, 2003 read with proviso to Rule 27(3) of Haryana VAT Rules, 2003

On examination, the returns under the Haryana VAT Act, 2003 for the year 2004-05 were found to be incomplete in material particulars as per requirements of Section 15 (1) of the Haryana VAT Act, 2003. A notice giving an opportunity to remove the deficiencies mentioned in the attached copy of "Returns Deficiencies Sheet" was served on the dealer. The dealer has removed the deficiencies as pointed out in the notice including making up of short payment of tax amounting to Rs……. he has also paid an interest of Rs. ……for late payments. The case does not fall in any of the scrutiny criteria. The case is therefore deemed as assessed.

Date…… ETO-cum-Assessing Authority

Annexure -VII

Summary in respect of VAT and CST returns for the year 2004-2005

District: _____ Circle: _____
Name of ETO: _____ Fortnight ending: _____

1.	Name			TIN	0	6									
Nature of business									EAC						
Act	GTO	TTO	Tax computed on TTO	Tax adjusted	Tax payable [(4) – (5)]	Tax paid									
(1)	(2)	(3)	(4)	(5)	(6)	(7)									
VAT															
CST															
Returns are Complete		Yes	No	Notice issued for completion									Yes	No	

2.	Name			TIN	0	6									
Nature of business									EAC						
Act	GTO	TTO	Tax computed on TTO	Tax adjusted	Tax payable [(4) – (5)]	Tax paid									
(1)	(2)	(3)	(4)	(5)	(6)	(7)									
VAT															
CST															
Returns are Complete		Yes	No	Notice issued for completion									Yes	No	

3.	Name			TIN	0	6									
Nature of business									EAC						
Act	GTO	TTO	Tax computed on TTO	Tax adjusted	Tax payable [(4) – (5)]	Tax paid									
(1)	(2)	(3)	(4)	(5)	(6)	(7)									
VAT															
CST															
Returns are Complete		Yes	No	Notice issued for completion									Yes	No	

4.	Name			TIN	0	6									
Nature of business									EAC						
Act	GTO	TTO	Tax computed on TTO	Tax adjusted	Tax payable [(4) – (5)]	Tax paid									
(1)	(2)	(3)	(4)	(5)	(6)	(7)									
VAT															
CST															
Returns are Complete		Yes	No	Notice issued for completion									Yes	No	

5.	Name			TIN	0	6									
Nature of business									EAC						
Act	GTO	TTO	Tax computed on TTO	Tax adjusted	Tax payable [(4) – (5)]	Tax paid									
(1)	(2)	(3)	(4)	(5)	(6)	(7)									
VAT															
CST															
Returns are Complete		Yes	No	Notice issued for completion									Yes	No	

Date: Signature of ETO

Note – 1. EAC must correspond to nature of business and will be determined afresh.

2. Write figures in table against ‘VAT’, ‘CST’ using separator ‘,’ e.g. 5,18,36,795

3. Mark ‘Yes’ or ‘No’, by ticking (*) the relevant box.

Annexure- VIII

Returns Deficiencies Sheet					
Following Deficiencies have been noticed in the VAT/CST returns for the year 2004-05					
S no.	**Brief Description of deficiencies**	**Quarter I**	**Quarter II**	**Quarter III**	**Quarter IV**
1	Amount of tax shown as payable but not paid/short paid				
2	Interest has not been paid for indicated late payments of tax	Tax Rs. Paid on			
3	Proof has not been attached for tax claimed as paid				
4	Sale lists not attached for non zero entries in item 2B of VAT-R1				
5	Purchase lists not attached for non zero entries in item 3A of VAT-R1				
6	Name/address/TIN of purchasers not furnished in sale lists				
7	Name/address/TIN of sellers not furnished in purchase lists				
8	Account of declarations/certificates not furnished				
9	Returns/ lists not signed				
10	Returns/lists not signed by authorized person				
11	Name/status of the person who signed returns/lists not mentioned				
12	Amount of Input Tax claimed in excess(see details in note below)				
13	Values in columns are arithmetically incorrect(see note below)				
14	Note: - Details of excess claim of input tax/ arithmetical mistakes/ other deficiencies:- (This space may also be used for any deficiencies above if space there is insufficient)				

Date

Signature of AA
Full Name _____

Annexure- IX

Returns Deficiencies Sheet (Illustration of a filled sheet)

Following Deficiencies have been noticed in the VAT/CST returns for the year 2004-05 filed by XYZ- TIN **********

S no.	Brief Description of deficiencies	Quarter I	Quarter II	Quarter III	Quarter IV
1	Amount of tax shown as payable but not paid/short paid	……	……	Rs.15000 short paid	Rs.11300 not paid
2	Interest has not been paid for late payments of tax shown opposite		On Tax of Rs.24500 paid on Jan 2005	……	……
3	Proof has not been attached for tax claimed as paid as shown opposite	Rs.18200	……	……	……
4	Sale lists not attached for non zero entries in item 2B of VAT-R1	……	LS-2 and LS-4	Part B & D of LS-9	……
5	Purchase lists not attached for non zero entries in item 3A of VAT-R1	……	LP-3	……	LP-7
6	Name/address/TIN of purchasers not furnished in sale lists	In LS-4	……	……	In LS-2
7	Name/address/TIN of sellers not furnished in following purchase lists	……	……	In LP-3	……
8	Account of following declarations/ certificates not furnished	……	VAT-D3 Forms	……	C-Forms
9	Returns/ lists not signed	CST return	……	VAT-R1 and LP 3	……
10	Returns/lists not signed by authorized person	……	……	……	……
11	Name/status of the person who signed returns/lists not mentioned	……	……	……	……
12	Amount of Input Tax claimed in excess(see details in note below)	……	Rs.5700	……	……
13	Values in columns are arithmetically incorrect(see note below)	……	……	……	2D (5)
14	**Note: - Details of 13 IV :** Total of tax amounts works out to be Rs.27845 but shown as Rs.26845. Thus there is a short payment of Rs.1000 on this account.				

Date

Signature of AA

Full Name
with designation_____

VAT-R1

(See rule 16)

Original/Duplicate copy of return for the quarter/month ended on:

D	D	-	M	M	-	Y	Y
		-			-		

1. Dealer's identity

Name and style of business	M/S		
Address		Contact No.	
* T I N	0 6	* Economic Activity Code	

2. Gross turnover, taxable turnover of sales & computation of tax (See sections 2(1)(u), 3, 6 & 7 of the Act)

	(a) Description	(b) Value of goods	(c) Lists appended to the return
2A.	Sale price received/receivable in respect of goods sold plus value of goods exported out of State or disposed of otherwise than by sale or sent for sale to local agents (VAT dealers)		
2B.	**Deductions**		
(1)	Sale outside the State (of goods purchased outside the State)		LS-1
(2)	Sale in the course of inter-State trade		LS-2
(3)	Sale in the course of import into India		LS-3
(4)	Sale in the course of export out of India		LS-4
(5)	Sale of exempted goods in the State		
(6)	Sale of goods to UNICEF, UNTAB, WHO, other prescribed UN bodies, foreign missions		LS-5
(7)	Value of goods sent for sale to local agents (VAT dealers)		LS-6
(8)	Value of goods exported out of State (Consignment transfers)		LS-7
(9)	Value of goods disposed of otherwise than by sale		LS-8
(10)	Total of (1) to (9)	*	
2C.	**Taxable turnover of sales** 2A(c) – 2B(9)(c)		LS-9

2D.	* (a) Break-up of 2C according to rate of tax	(b) Effect of return of goods & (de-)/escalation [LS-10]	* (c) Net taxable turnover [(a) ± (b)]	* (d) Rate of tax	* (e) Tax amount [(c) X (d)]
(1)					
(2)					
(3)					
(4)					
(5)	Total tax amount				

3. Purchase, import & receipt of goods and computation of tax paid on purchases made in the State

3A.	(a) Description	(b) Lists appended to return	(c) Amount	(d) Stock as on 31st Mar. last - To be given with return ending 31st Mar.
	Aggregate of price/value of goods, –			
(1)	Purchased outside the State (for sale outside)	LP-1		
(2)	Purchased in the course of export out of India	LP-2		
(3)	Purchased in the course of inter-State trade	LP-3		
(4)	Purchased in the course of import into India	LP-4		
(5)	Imported into State	LP-5		
(6)	Received for sale from dealers regd. under VAT	LP-6		
(7)	(i) Purchases from VAT dealers on tax invoice	LP-7		
	(ii) Other purchases in the State			
(8)	Total of rows (1) to (7)			

3B.	* (a) Break-up of 3A(7)(i) according to rate of tax	(b) Effect of return of goods & (de-)/escalation [LP-8]	* (c) Net purchases [(a) ± (b)]	* (d) Rate of tax	* (e) Tax paid [(c) X (d)]
(1)					
(2)					
(3)					
(4)					
(5)	Total tax paid				*

4. Aggregate of tax levied on sale or purchase

(1)	Sale tax 2D(5)	*
(2)	Purchase tax 11(4)(d) Page 3	*
(3)	Total tax (1) + (2)	*

5. Computation of input tax (See section 8 of the Act)

(1)	Tax paid on purchases made in the State3B(5)	*
(2)	Less tax paid, not part of input tax 10G(3)(g) Page 3	*
(3)	Input tax (1) – (2)	*

6. Tax payable, refundable or adjustable (See section 20 of the Act)

(1)	**Tax payable** 4(3) – 5(3)	*
(2)	**Tax adjusted under CST Act**	
(3)	**Refund claimed**	

Note:– If 6(1) is a negative value, the absolute value thereof will first be adjusted against tax payable under the CST Act, if any and the balance carried forward for adjustment with future tax liability but refund may be claimed in case of:- (i) export of goods out of India, (ii) difference in rate of tax or (iii) inadvertent

(4)	**Excess** carried forward		excess payment of tax, by making an application.

Date: * [Signature of authorised person]

7. Details of tax deposited

Sr. No.	Name of treasury where tax deposited or Bank on which DD / Pay order drawn or Office from where RAO issued etc.	Treasury receipt (TR) / DD / PO / RAO				For office use	
		Type of Instrument	No.	Date	Amount	DCR No.	Date
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)	Excess paid brought forward from last return						
(8)	Total of rows (1) to (7)				*		

8. Account of forms printed under the Government authority/ required to be authenticated by the assessing authority

Sr. No.	Type of Form	Opening stock at the beginning of the return period	Blank forms received or authenticated during the return period	Number of forms used during the return period	Aggregate of amount of transactions for which forms used
(2)	VAT-38(Out)				
(3)	VAT-				
(4)	C				
(5)	E-I				
(6)	E-II				
(7)	F				
(8)	H				

9. Statutory declarations and certificates received from other dealers furnished with the return

Sr. No.	Type of form	No. of forms furnished	Aggregate of amount of transactions for which forms furnished	Sr. No.	Type of form	No. of forms furnished	Aggregate of amount of transactions for which forms furnished
(1)	VAT-38(out)			(7)	C		
(2)	VAT-			(8)	D		
(3)	VAT-			(9)	E-I		
(4)	VAT-			(10)	E-II		
(5)	VAT-			(11)	F		
(6)	VAT-			(12)	H		

Declaration

I, _____ (name in CAPITALS), hereby, solemnly affirm that I am authorised to furnish this return and all its contents including tables 10 & 11, lists, statements, declarations, certificates & other documents appended to it or filed with it are true, correct and complete and nothing has been concealed therein.

Place:

Date: * [Signature]

Status: Tick (✓) applicable [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

(For use in the office of the assessing authority)

(1) Date of data entry in VAT-register/Computer:

(2) Signature of the official making the data entry: (Affix stamp of name & designation)

(3) Signature of the assessing authority with date: (Affix stamp of name & designation)

Acknowledgement

The undersigned acknowledges having received the original of this return on the date mentioned below:

(1) Date of receipt of return: (2) [Signature with stamp of name & designation of receipt clerk]

Note:– 1. Reference to sections or schedules in the Act in the return is indicative and not comprehensive.
2. A dealer who has not dealt goods in the circumstances specified in Schedule E or section 3(3) of the Act during the return period, does not have to fill in the next page of the return.

10. Computation of tax paid in respect of goods purchased in the State from VAT dealers on tax invoice which is not to form part of input tax (See section 8(1) and Schedule E to the Act)

Circumstances in which tax paid in respect of purchase of certain goods not to form part of input tax	**Purchase value**
(a)	(b)
A. Petroleum based fuels & natural gas purchased from VAT dealers on tax invoice and not resold	
B. Capital goods purchased from VAT dealers on tax invoice,	
(1) For use mainly –	
(i) In the manufacture of exempted goods;	
(ii) In mining;	
(iii) In the telecommunications network;	
(iv) In the generation and distribution of electric energy or other form of power;	
(2) Which forms part of gross block on the day cancellation of registration certificate takes effect	
C. Paddy purchased from VAT dealers on tax invoice when such paddy or rice manufactured therefrom is sold in the course of export out of India.	
D. Rice purchased from VAT dealers on tax invoice when sold in the course of export out of India	
E. All goods, except mentioned at **A** & **B** above, purchased from VAT dealers on tax invoice when,-	
(1) Used in the telecommunications network, in mining or in the generation and distribution of electricity or other form of power	
(2) Exported out of State;	
(3) Disposed of otherwise than by sale;	
(4) Used in manufacture or packing of exempted goods (except when such goods are sold in the course of export out of India);	
(5) Used in manufacture or packing of taxable goods, which goods are, —	
(i) exported out of State; or	
(ii) disposed of otherwise than by sale;	
(6) Left in stock, whether in the form purchased or in manufactured or processed form, on the day cancellation of the registration certificate takes effect.	
F. Total of **A to E**	

G. *Calculation of input tax at different rates*	(b)	(c)	(d)	(e)	(f)	(g)=Total (b) to (f)
(1) * Break-up of F(b) acc. to tax rates						*
(2) * Rate of tax						
(3) * Input tax to be reversed (1) x (2)						*

Note:- Where any goods purchased in the State are used or disposed of partly in the circumstances mentioned in column (a) against entries **A** to **E** above and partly otherwise, the purchase value of such goods shall be computed pro rata.

11. Purchase tax (See section 3(3) of the Act)

Circumstances in which purchase tax levied		Purchase value of goods taxable at different rates		* **Rate of tax**	**Purchase tax**
(a)		(b)		(c)	(d)
(1)	Taxable goods purchased in the State without payment of tax when such goods or the goods manufactured therefrom are either exported out of State or used or disposed of (except when sold in the course of export out of India) in a manner that no tax or CST is payable to the State	(i)			
		(ii)			
(2)	Goods purchased in the State at lower rate of tax for specified purposes but not made use of for the said purposes Tax computed under proviso to section 7(5)	(i)			
		(ii)			
(3)	Paddy purchased in the State without payment of tax when such paddy or the rice manufactured therefrom is exported out of India				
(4)	Total [(1)(i) + (1)(ii) + (2)(i) + (2)(ii) + (3)]		*		*

Note: Where any goods purchased in the State are used or disposed of partly in the circumstances mentioned in column (a) against entries at serial number (1) and (2) above and partly otherwise, the purchase tax leviable on such goods shall be computed pro rata.

Date: * [Signature of authorised person]

FORM-1

Form of Return under Rule 7-A of the Central Sales Tax (Haryana) Rules, 1957

Return for the period from: …… to: ……

Registration Mark and No. ……

Name of the dealer …….

Status ..……. (Whether individual, Hindu undivided family, association, club, firm, company, guardian or trustee.)

Style of the business …….

	Rs.
1. Gross amount received or receivable by the dealer during the period in respect of sales of goods	……
Deduct –	
(i) Sales of goods outside the State (as defined in Section 4 of the Act)	(-) …..……
(ii) Sales of goods in course of export outside India (as defined in Section 5 of the Act)	(-) …..……
(iii) Turnover of goods transferred outside the State as defined in section 6A(1)	(-) …..……
* 2. Balance – Turnover of inter-State sales and sales within the State	
[1 – (i) – (ii) –(iii)]	……...
Deduct – Turnover of sales within the State	(-) …..……
* 3. Balance – Turnover of inter-State sales	
[2 – *Deduct*]	……...
1Deduct – Cost of freight, delivery or installation when such cost is separately charged	(-) …..……
* 4. Balance – Total Turnover of inter-State sales	
[3 – *Deduct*]	……...
Deduct –	
(i) Turnover of inter-State sales of goods unconditionally exempt from tax under **the East Punjab General Sales Tax Act, 1948*	(-) …..……
(ii) Turnover of sales of goods returned by the purchaser within a period of (*three months under rule 11(2)(b) of the Central Sales Tax (Registration and Turnover) Rules, 1957.)* **	(-) …..……
(iii) Turnover in respect of subsequent sales falling under clauses (a) and (b) of section 6(2) of the Act.	(-) …..……
* 4-A. Balance – Taxable turnover in respect of inter-State sales	
[4 - *(i)* - *(ii)* - *(ii)*]	……
5. Goods-wise break-up of above	

A. Declared goods

(i) Sold to registered dealers on prescribed declaration, vide declaration attached ……

(ii) Sold otherwise ……

B. Other goods –

(i) Sold to registered dealers on prescribed declaration, vide declaration attached ……

(ii) Sold otherwise ……

* Total

[5 A {(i) + (ii)} + B {(i) + (ii)}] ……

*6. (i) Taxable at……per cent Rs. ..……., on which tax amounts to Rs. …….

(ii) Taxable at……per cent Rs. ...……., on which tax amounts to Rs. …….

(iii) Taxable at……per cent Rs. ……, on which tax amounts to Rs. ……..

(iv) Taxable at……per cent Rs. …..……., on which tax amounts to Rs. ……..

(v) Taxable at……per cent Rs. …..……., on which tax amounts to Rs. ……..

(vi) Taxable at……per cent Rs. …..……., on which tax amounts to Rs. ……..

*7. Total tax payable on Rs. ……...……..amount to Rs. …….

8. Tax paid, if any, by means of Treasury challan/Cheques/Draft

No. ……..…., dated …..…….…..…Rs. ……..……..….

*9. Balance due/excess paid, if any Rs. …….

*1. I enclose with this return the original copy of each of the declarations received by me in respect of sales made to registered dealers, together with a signed list of such declarations and …….. statement under sub-rule (3) of rule 8.

2. I declare that the statements made and particulars furnished in and with this return are true and complete.

Place……. Signature……

Date…….. Status……..

* Since repealed, read in its place "The Haryana Value Added Tax Act, 2003" in the light of Sec. 6 of The Punjab General Clauses Act, 1898.

** Since the sub-rule referred therein omitted, read in its place "six months from the date of delivery of the goods under Sec. 8A of the Central Sales Tax Act, 1956."

ACKNOWLEDGEMENT

Received from …….....……...……., a dealer possessing Registration Certificate No. ……..……...……. a return of sales tax payable by him for the period from ……..…….. to ……..……with enclosures mentioned therein.

Place……

Date……. Receiving officer