

(JYST 03, 1935 SAKA)

**GOVERNMENT OF PUNJAB**

DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION II BRANCH)

**NOTIFICATION**

The 24th May, 2013

No. G.S.R.33/P.A.8/2005/S.70/ Amd.(48)2013.-In exercise of the powers conferred by sub-section (1) of section 70 of the Punjab Value Added Tax Act, 2005 (Punjab Act No.8 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules in order to amend the Punjab Value Added Tax Rules, 2005, namely :-

**RULES**

- (1) These rules may be called the Punjab Value Added Tax (Third Amendment) Rules, 2013.
- (2) They shall come into force on and with effect from the date of their publication in the Official Gazette.

In the Punjab Value Added Tax Rules, 2005, for Form VAT-2A, the following form shall be substituted, namely :-

**"FORM VAT-2 A**

[See rules 3, 28, 32, 37 and 46]

**CHALLAN**

**A**

(To be retained by Bank)

**CHALLAN IN FORM VAT-2A (only for dealers and manufacturers of cigars & cigarettes)**

**1 Bank Copy**

Invoice of Tax paid into Treasury/Sub Treasury/ Branch of State Bank of India/ State Bank of Patiala or any other Bank authorized to transact Government business and credited to the Head of Account "0040-Taxes on Sales, Trade etc - 111 VAT Receipts" and "2210-80-800-01"

Payment Reference Number

Challan Identification Number

1 District

2 PIN

3 Name of Firm/Person/Individual/  
Applicant

4 Complete Address

5 By whom tendered:

6 Period

| 7    | Paid as  | Head of Account | In Rs. |
|------|--|-----------------|--------|
| (a)  | Voluntary Tax TOT  | 0040-00-111-10  |        |
| (b)  | Voluntary Tax VAT  | 0040-00-111-01  |        |
| (c)  | Advance Tax  | 0040-00-111-01  |        |
| (d)  | Total VAT (a+b+c)  |                 |        |
| (d1) | 41% of 7(d)  | 0040-00-111-01  |        |
| (d2) | 59% of 7(d) (to be credited to Punjab state cancer & Drug Addiction Treatment Infrastructure Fund) | 2210-80-800-01  |        |
| (e)  | Additional tax payable under section 8-B (Additional VAT)  | 0040-00-111-02  |        |

## (JYST 03, 1935 SAKA)

|  |  |                |
|--|--|----------------|
| (1) Additional Demand created by Order No. Dated | 1.1 Amount<br>1.2 Interest<br>1.3 Penalty<br>(1) Total | 0040-00-111-11 |
| (2) TDS  |  | 0040-00-111-07 |
| (3) Cash Security                                |  | 0040-00-111-11 |
| (4) Registration Fees                            |  | 0040-00-111-09 |
| (5) Processing Fees                              |  | 0040-00-111-08 |
| (6) Earnest Money/Bid Money                      |  | 0040-00-800    |
| (7) Any Other (pls specify)                      |  | 0040-00-111-11 |
| (8a) Entry Tax                                   |  | 0040-00-111-03 |
| (8b) Tax on lotteries                            |  | 0040-00-110-01 |

(9) Total in Figures: {7(d)+7(e)}

**5. FOR USE IN BANK/TREASURY**

|  |     |
|--|-----|
| (a) Credited to PMDF A/c No. _____<br>{15% of 7 (d1)}      | Rs. |
| (b) Credited to PMDF A/c No. _____<br>{20% of 7 (e)}       | Rs. |
| (c) Credited to State Treasury 7(o) -<br>{8(a)+8(b)+7(d2)} | Rs. |
| (d) Total in Figures (a+b+c)                               | Rs. |
| (e) Total in Words   | Rs. |

Signature and Seal of Treasury Officer/Manager of Authorized Bank

Name of Bank and Branch

**CHALLAN IN FORM VAT-2A (only for dealers and manufacturers of cigars & cigarettes)**

**B. Treasury Copy**

Invoice of Tax paid into Treasury/Sub Treasury: Branch of State Bank of India/State Bank of Patiala or any other Bank authorized to transact government business and credited to the Head of Account "0040-Taxes on Sales, Trade etc - 111 VAT Receipts" and "2210-80-800-01".

Payment Reference Number

Challan Identification Number

1. District

2. PIN

3. Name of Firm/Person/Individual Applicant

4. Complete Address

5. By whom tendered

6. Period

| 7. Paid as | Head of Account | In Rs |
|------------|-----------------|-------|
|------------|-----------------|-------|

|                       |                |  |
|-----------------------|----------------|--|
| (a) Voluntary Tax TGT | 0040-00-111-10 |  |
|-----------------------|----------------|--|

|                       |                |  |
|-----------------------|----------------|--|
| (b) Voluntary Tax VAT | 0040-00-111-01 |  |
|-----------------------|----------------|--|

|                 |                |  |
|-----------------|----------------|--|
| (c) Advance Tax | 0040-00-111-01 |  |
|-----------------|----------------|--|

|                       |  |  |
|-----------------------|--|--|
| (d) Total VAT (a+b+c) |  |  |
|-----------------------|--|--|

|                 |                |  |
|-----------------|----------------|--|
| (d1) 4% of 7(d) | 0040-00-111-01 |  |
|-----------------|----------------|--|

|   |                |  |
|---|----------------|--|
| (d2) 89% of 7(d) (to be credited to Punjab state cancer & Drug Addiction Treatment Infrastructure Fund) | 2210-80-800-01 |  |
|---|----------------|--|

|   |                |  |
|---|----------------|--|
| (e) Additional tax payable under section 8-B (Additional VAT) | 0040-00-111-02 |  |
|---|----------------|--|

(JYST 03, 1935 SAKA)

|  |   |                |
|--|---|----------------|
| (d) Additional Demand created Order No Dated | E1 Amount<br>E2 Interest<br>E3 Penalty<br>(d) Total | 0040-00-111-11 |
| (e) TDS                                      |   | 0040-00-111-07 |
| (f) Cash Security                            |   | 0040-00-111-11 |
| (g) Registration Fees                        |   | 0040-00-111-09 |
| (h) Processing Fees                          |   | 0040-00-111-08 |
| (k) Earnest Money/Bid Money                  |   | 0040-00-800    |

|                                  |  |                |
|----------------------------------|--|----------------|
| (i) Tax on lotteries             |  | 0040-00-110-01 |
| (o) Total in Figure: {7(d)+7(e)} |  |                |

**8. FOR USE IN BANK/TREASURY**

|   |     |
|---|-----|
| (a) Credited to PME A/c No: _____                           | Rs. |
| (b) Credited to PMDF A/c No: _____<br>{70% of 7 (e)}        | Rs. |
| (c) Credited to State Treasury: 7(o) -<br>{8(a)+8(b)+7(d2)} | Rs. |
| (d) Total in Figures (a+b+c)                                | Rs. |
| (e) Total in Words  | Rs. |

Signature and Seal of Treasury Officer/Manager of Authorized Bank

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Name of Bank and Branch

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(JYST 03, 1935 SAKA)

**CHALLAN IN FORM VAT-2A (only for dealers and manufacturers of cigars & cigarettes)****C Department Copy**

invoice of tax paid into Treasury/Sub-Treasury/ Branch of State Bank of India/ State Bank of Patiala or any other Bank authorized to transact Government business and credited to the Head of Account "0040-Taxes on Sales, Trade etc - 111 VAT Receipts" and "2210-80-800-01"

Payment Reference Number

Challan Identification Number

1 District

2 PIN

3 Name of Firm/Person/Individual/  
Applicant

4 Complete Address:

5 By whom Tended:

6 Period

7 Paid as Head of Account In Rs.

(a) Voluntary Tax TOT 0040-00-111-10

(b) Voluntary Tax VAT 0040-00-111-01

(c) Advance Tax 0040-00-111-01

(d) Total VAT (a+b+c)

(e1) 41% of 7(d) 0040-00-111-01

(e2) 59% of 7(d) (to be credited  
to Punjab state cancer &  
Drug Addiction Treatment  
Infrastructure Fund)(e) Additional tax payable  
under section 8-B  
(Additional VAT) 0040-00-111-02

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|   |              |                |
|---|--------------|----------------|
| (1) Additional Demand created under No. Dated | (1) Amount   | 0040-00-111-11 |
|   | (2) Interest |                |
|   | (3) Penalty  |                |
|   | (4) Total    |                |
| (2) TDS                                       |              | 0040-00-111-07 |
| (3) Cash Security                             |              | 0040-00-111-11 |
| (4) Registration Fees                         |              | 0040-00-111-09 |
| (5) Processing Fees                           |              | 0040-00-111-08 |
| (6) Earnest Money/Bid Money                   |              | 0040-00-800    |
| (7) Any Other (pls specify)                   |              | 0040-00-111-11 |
| (8) Entry Tax                                 |              | 0040-00-111-03 |
| (9) Tax on lotteries                          |              | 0040-00-116-01 |
| (10) Total in figures: 7(d) + 7(e):           |              |                |

**8. FOR USE IN BANK/TREASURY**

|  |     |
|--|-----|
| (a) Amount credited to PMU A/c No. _____                           | Rs. |
| (100% of 7 (d1))   |     |
| (b) Amount credited to PMUDF A/c No. _____                         | Rs. |
| (20% of 7 (e))   |     |
| (c) Amount credited to State Treasury (7(a) + 8(a) + 8(b) + 7(d2)) | Rs. |
| (d) Total in Figures (a+b+c)                                       | Rs. |
| (e) Total in Words   | Rs. |

Signature and Seal of Treasury Officer/Manager of Authorized Bank

Name of Bank and Branch

(JYST 03, 1935 SAKA)

**CHALLAN IN FORM VAT-2A (only for dealers and manufacturers of cigars & cigarettes)****D Dealer Copy**

Invoice of tax paid into Treasury/Sub-Treasury/ Branch of State Bank of India/ State Bank of Patiala or any other Bank authorized to transact Government business and credited to the Head of Account "0040-Taxes on Sales, Trade etc. - 111 VAT Receipts" and "2210-80-800-01".

Payment Reference Number

Challan Identification Number

|      |  |                        |
|------|--|------------------------|
| 1    | District   |                        |
| 2    | PIN  |                        |
| 3    | Name of Firm/Person/Individual Applicant   |                        |
| 4    | Complete Address   |                        |
| 5    | By whom Tended:  |                        |
| 6    | Period   |                        |
| 7    | Paid as  | Head of Account In Rs. |
| (a)  | Voluntary Tax TOT  | 0040-00-111-10         |
| (b)  | Voluntary Tax VAT  | 0040-00-111-01         |
| (c)  | Advance Tax  | 0040-00-111-01         |
| (d)  | Total VAT (a+b+c)  |                        |
| (d1) | 41% of 7(d)  | 0040-00-111-01         |
| (d2) | 59% of 7(d) (to be credited to Punjab state cancer & Drug Addiction Treatment Infrastructure Fund) | 2210-80-800-01         |
| (e)  | Additional tax payable under section 8-B (Additional VAT)  | 0040-00-111-02         |

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|  |  |                |
|--|--|----------------|
| (c) Additional Demand Created Order No Dated | f.1 Amount<br>f.2 Interest<br>f.3 Penalty<br>(f) Total | 0040-00-111-11 |
| (2) TDS                                      |  | 0040-00-111-07 |
| (h) Cash Security                            |  | 0040-00-111-11 |
| (i) Registration Fees                        |  | 0040-00-111-09 |
| (j) Processing Fees                          |  | 0040-00-111-08 |
| (k) Earnest Money/Bid Money                  |  | 0040-00-800    |
| (l) Any Other (pls specify)                  |  | 0040-00-111-11 |
| (m) Entry Tax                                |  | 0040-00-111-03 |
| (n) Tax on lotteries                         |  | 0040-00-110-01 |
| (o) Total in Figures {7(d)+7(e)}             |  |                |

**8. FOR USE IN BANK/TREASURY**

|   |     |
|---|-----|
| (a) Credited to PMF A/c No: _____<br>{11% of 7 (d1)}              | Rs. |
| (b) Credited to PMIDE A/c No: _____<br>{20% of 7 (e)}             | Rs. |
| (c) Credited to State Treasury: 7(o) -<br>{8(a)+8(b)+7(d2)}       | Rs. |
| (d) Total in Figures (a+b+c)                                      | Rs. |
| (e) Total in Words  | Rs. |
| Signature and Seal of Treasury Officer/Manager of Authorized Bank |     |
| Name of Bank and Branch   |     |

**D.P. REDDY,**  
Financial Commissioner Taxation and  
Secretary to Government of Punjab,  
Department of Excise and Taxation