

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

Notification

The 8th June, 2006

No. G.S.R. 28/P.A. 8/2005/S. 70/Amd.(2)/2006. – 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, further to amend the Punjab Value Added Tax Rules, 2005, namely:-

Rules

1. These rules may be called the Punjab Valued Added Tax (second Amendment) Rules, 2006.

2. In the Punjab Valued Added Tax Rules, 2005, for Form VAT-1, Form VAT-2, Form VAT-8, Form VAT-12, Form VAT-13, Form VAT-15, Form VAT-16, Form VAT-17, Form VAT-18, Form VAT-19, Form VAT-20, Form VAT-21, Form VAT-22, Form VAT-22A, Form VAT-22B, Form VAT-23, Form VAT-24, Form VAT-29, Form VAT-29A, Form VAT-30, Form VAT-30A, Form VAT-30B, Form VAT-30C, Form VAT-32, Form VAT-34, Form VAT-35, Form VAT-36, Form VAT-36A, Form VAT-36B, Form VAT-36C, Form VAT-37, Form VAT-38, Form VAT-39, Form VAT-40, Form VAT-41, Form VAT-42, Form VAT-43, Form VAT-44, Form VAT-45, Form VAT-46, Form VAT-47, Form VAT-48, Form VAT-49, Form VAT-50, Form VAT-51, Form VAT-52, Form VAT-53, Form VAT-55, Form VAT-56 and Form VAT-57 the following shall be substituted, namely:-

Form VAT-1

[See rule 3(2)]

Application for Registration

(Please read the INSTRUCTIONS carefully before filling the form)

Cover Page

Checklist of Mandatory Supporting documents

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

For Office Use Only

Date of receipt: _____

Serial number of the Acknowledgement Receipt: _____

Accepted Visit date: _____ Certification No.

Date of Issue _____

Rejected Reason(s) for rejection _____

Frequency of filing return: _____

Name of receiving official: _____ Designation: _____

Office Code: _____ Signature _____

I. Instructions:

1. Please fill in all the details in CAPITAL letters
2. For field 2, give details of the trade names if the business is carried on in different names.
3. For field 3, please note that it is mandatory for you to register as VAT registrant if you are:
 - a. a manufacturer whose annual turnover exceeds Rs. 1,00,000/-; **OR**
 - b. an importer, who brings goods worth more than Re 1/- into Punjab from any place outside its territorial jurisdiction (including from other States and Union Territories in India); **OR**
 - c. a dealer having registration under CST Act, 1956 and who wishes to retain the CST status; **OR**
 - d. none of the above, but you have an annual turnover greater than Rs.50,00,000/-
In case you are not a manufacturer and do not fall into any of the above categories but you have an annual turnover greater than Rs. 5,00,000/-, you have the choice to opt for **EITHER** VAT registration **OR** TOT registration.
Please note that if you are a person for whom it is mandatory to register as VAT registrant, you will have to tick VAT (obligatory). In case you choose to opt for **EITHER** VAT registration **OR** TOT registration, you will have to tick VAT (voluntary) or TOT respectively
4. For field 7, more than one boxes may be ticked if applicable. Please note that an 'importer' is a person who brings goods into Punjab from any place outside its territorial jurisdiction including from other States and Union Territories in India
5. For field 7, please name the main nature of business on the basis of value or turnover.
6. For field 8, please name the main goods sold on the basis of value. Please note in case you are an exclusive 'Kirana' or general merchandise dealer then please write 'General merchandise'
7. For field 9, if authorised representative does not have a PAN, then please mark 'Applied for' or 'N/A' as applicable
8. Registration application should be verified and signed by an authorised representative, as defined below:
 - a. proprietor, in case of proprietorship concern
 - b. partner, in case of Partnership firm
 - c. managing director or authorized signatory, in case of a company
 - d. manager or karta, in case of Hindu Undivided Family
 - e. principal officer managing the business, in case of any association of individuals
 - f. authorised representative, in all other cases

II. Instructions for using Annexure I of Registration application

1. To be filled in if the applicant is not a company.
2. The format is to be used for providing details about person(s) who have interest in the business; and whose details have either not been notified to the Department or have undergone changes not notified to the Department.
3. If required please make additional photocopies of the Annexure and attach with Registration application
4. Every sheet filled in Annexure I format has to be signed by the same person (authorised representative) whose particulars are being provided in that sheet
5. Please paste passport size photographs of the person whose details are being provided.

III. Instructions for using Annexure II of Registration application

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

IV. Instructions for using Annexure III of Registration application

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

Form VAT-1

[See rule 3(2)]
Application for Registration

1 Name of the applicant _____

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

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

Tick as applicable

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

Tick one

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

6 Constitution of business Proprietorship Private Ltd. Company Government Company

Tick one Partnership Public Ltd. Company Government Corporation

HUF Society/ Club/ Trust Central / State Government

Others, please specify _____
(Please fill details about persons having interest in business in **Annexure I**)

7 Nature of business Manufacture Distribution Wholesale

Tick all Retail Export Import

applicable Works Contract Leasing

Others, please specify _____

8 List of principal goods manufactured / sold _____

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

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

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

12 Address of Principal place of business in Punjab
Building Name/ Number _____
Area/ Road _____
City _____
Pin Code _____
Email Id _____
Telephone Number(s) _____
Fax Number(s) _____

13 Number of places of business in		Within State (Nos. only)	Outside state (Nos. only)
India (attach details about places of business including that of other places of business in Punjab –	Factories	_____	_____
	Godowns/ Warehouses	_____	_____
	Branches	_____	_____
	Shops/ Retail outlets	_____	_____
	Others (Please specify)	_____	_____

14 Total no. of enclosures _____

Verification

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

Signature
Full name of authorized representative
Designation
Date
Place

Photograph

Annexure I

Particulars of person(s) with interest in business

-
1. Name of the Business _____
 2. Full Name _____
 3. Father's / Husband's Full Name _____
 4. Date of Birth (in case of minors) _____
DD / MM / YYYY
 5. Gender Male Female
Tick as applicable
 6. Principal Place of Business
Building Name/ Number _____
Area/ Road _____
City _____
Pin Code _____
Email Id _____
Telephone Number(s) _____
Fax Number(s) _____
 7. Permanent Residential Address
Building Name/ Number _____
Area/ Road _____
City _____
Pin Code _____
Email Id _____
Telephone Number(s) _____
Fax Number(s) _____
 8. Status and extent of interest in business Status _____ % _____
 9. Particulars of interest in any other business (es) within Punjab, if any.

Name of other business	Complete Address of other business	VRN/TRN	CST Registration No	Nature and extent of interest in the business
------------------------	------------------------------------	---------	---------------------	---
 10. Particulars of all immovable property owned by or in which the person has any interest

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

Verification

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

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

Annexure II

Particulars of places of business

1. Principal place of business

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

2. State _____

3. Date of establishment _____

4. Type (Tick One) Godown Factory/ Industries Shop/ Retail outlets
 Office/Branch offices Other (Please specify)

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

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

2. State _____

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

4. Date of establishment _____

5. Type (Tick One) Godown Factory/ Industries Shop/ Retail outlets
 Office/ Branch offices Other (Please specify)

Verification

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

Signature

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

Annexure III

Particulars of authorized representative

- 1. Name of the Business _____
- 2. Place of business with address _____
- 3. Full Name of the Authorised representative _____
- 4. Designation _____

- 5. Permanent Residential Address
Building Name/ _____
Number _____
Area/ Road _____
City _____
Pin Code _____
Email Id _____
Telephone Number(s) _____
Fax Number(s) _____

- 6. Date from which authorised to act as an authorised representative _____ / _____ / _____
DD / MM / YYYY

Declaration

I/ We declare that the person named above is authorised to act as an authorised representative for the above referred business for which application for registration is being filed / is registered under Punjab VAT Act, 2005. His all actions in relation to this business will be binding on us.

Signatories

Full Name	Signature	Status
-----------	-----------	--------

Acceptance as an authorised representative

I, accept to act as an authorised representative for the above referred business.

Signature _____

Full name of the person _____

Designation _____

Place _____

Date _____

FORM VAT-2

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

CHALLAN

A

(To be retained in the Treasury)

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

District :

Ward :

Period From : / / 20

To: / / 20

Last date of Payment : / / 20

1. By whom tendered

2. Name of the person:

Complete Address :

VRN/TRN :

Demand/Disposal No.:

(a) Voluntary Tax VAT/TOT Rs.

(b) Additional Demand : Rs.

(c) Penalty U/s : Rs.

(d) Interest : Rs.

(e) Other deposits : Rs.
(Please specify)

TOTAL IN FIGURES : Rs.

TOTAL IN WORDS : Rs.

Certified that all the particulars given above are correct.

Signature of depositors

(Designated Officer)

Seal of Designated Officer

Date : / / 20

FOR USE IN TREASURY

Received the sum of Rupees and credited under
Account "0040-Taxes on Sales, Trade etc. –102 State VAT".

Treasury Accountant

Stamp of Treasury / Treasury Officer /
Agent, State Bank of India /
Sub-Treasury Officer /
Manager, State Bank of Patiala.
or
Any other authorized bank

FORM VAT-2

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

CHALLAN

B

(To be given to the district Excise and Taxation officer)

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

District :

Ward :

Period From : / / 20

To: / / 20

Last date of Payment : / / 20

1. By whom tendered

2. Name of the person:

Complete Address :

VRN/TRN :

Demand/Disposal No.:

(a) Voluntary Tax VAT/TOT Rs.

(b) Additional Demand : Rs.

(c) Penalty U/s : Rs.

(d) Interest : Rs.

(e) Other deposits : Rs.
(Please specify)

TOTAL IN FIGURES : Rs.

TOTAL IN WORDS : Rs.

Certified that all the particulars given above are correct.

Signature of depositors

(Designated Officer)

Seal of Designated Officer

Date : / / 20

FOR USE IN TREASURY

Received the sum of Rupees and credited under
Account "0040-Taxes on Sales, Trade etc. –102 State VAT".

Treasury Accountant

Stamp of Treasury / Treasury Officer /
Agent, State Bank of India /
Sub-Treasury Officer /
Manager, State Bank of Patiala.
or
Any other authorized bank

FORM VAT-2

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

CHALLAN

C

(To be given to the depositor)

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

District :

Ward :

Period From : / / 20

To: / / 20

Last date of Payment : / / 20

1. By whom tendered

2. Name of the person:

Complete Address :

VRN/TRN :

Demand/Disposal No.:

(a) Voluntary Tax VAT/TOT Rs.

(b) Additional Demand : Rs.

(c) Penalty U/s : Rs.

(d) Interest : Rs.

(e) Other deposits : Rs.
(Please specify)

TOTAL IN FIGURES : Rs.

TOTAL IN WORDS : Rs.

Certified that all the particulars given above are correct.

Signature of depositors

(Designated Officer)

Seal of Designated Officer

Date : / / 20

FOR USE IN TREASURY

Received the sum of Rupees and credited under
Account "0040-Taxes on Sales, Trade etc. –102 State VAT".

Treasury Accountant

Stamp of Treasury / Treasury Officer /
Agent, State Bank of India /
Sub-Treasury Officer /
Manager, State Bank of Patiala.
or
Any other authorized bank

FORM VAT-2

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

CHALLAN**D****(To be given to the depositor)**

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

District : Ward : Period From : To: Last date of Payment : 1. By whom tendered 2. Name of the person: Complete Address : VRN/TRN : Demand/Disposal No.: (a) Voluntary Tax VAT/TOT (b) Additional Demand : © Penalty U/s : (d) Interest : (e) Other deposits :

(Please specify)

TOTAL IN FIGURES : TOTAL IN WORDS :

Certified that all the particulars given above are correct.

Signature of depositors

(Designated Officer)

Seal of Designated Officer

Date : **FOR USE IN TREASURY**Received the sum of Rupees and credited under Account "0040-Taxes on Sales, Trade etc. –102 State VAT".Treasury Accountant

Stamp of Treasury / Treasury Officer / Agent, State Bank of India / Sub-Treasury Officer / Manager, State Bank of Patiala.

Or

Any other authorized bank

Form VAT- 8

(see rule 26)

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

Known all men by these presents that I/we _____

(Full Name) _____

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

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

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

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

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

Signatures.....

Status.....

Witness :-

Date.....

1. _____ (Name)

_____ (Sign)

2. _____ (Name)

_____ (Sign)

Form VAT – 12

(See rule 30, 63 & 64)

Declaration at ICC or check post

Name of ICC	<input type="text"/>	ICC Code	<input type="text"/>										
Serial No.	<input type="text"/>	Import / Export	<input type="text"/>										
Sr. No. of FORM VAT- 36	<input type="text"/>	Date:	<table border="1"><tr><td></td><td></td><td>/</td><td></td><td></td><td>/</td><td>2</td><td>0</td><td></td><td></td></tr></table>			/			/	2	0		
		/			/	2	0						
		Time:	<input type="text"/>										

DECLARATION

1.	R.C. No of the Consignor	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				
	(i) Name & Complete Address of the Consignor	<input type="text"/> <input type="text"/>																				
3.	R.C. No of the Consignee	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				
	(ii) Name & Complete Address of the Consignee	<input type="text"/> <input type="text"/>																				
5.	Description of Goods	<input type="text"/>																				
6.	Name and Address of the Transport Company	<input type="text"/>																				
7.	GR/TR/Way Bill/Log Book/Trip Sheet Number	<input type="text"/>																				
8.	GR/TR/Way Bill/Log Book/Trip Sheet Date	<table border="1"><tr><td></td><td></td><td>/</td><td></td><td></td><td>/</td><td>2</td><td>0</td><td></td><td></td></tr></table>			/			/	2	0												
		/			/	2	0															
9.	Vehicle Number	<input type="text"/>																				
10.	Name and Address of the owner of the person incharge of goods	<input type="text"/>																				
11.	Bill / Delivery Challan Number	<input type="text"/>																				
12.	Bill / Delivery Challan Date	<table border="1"><tr><td></td><td></td><td>/</td><td></td><td></td><td>/</td><td>2</td><td>0</td><td></td><td></td></tr></table>			/			/	2	0												
		/			/	2	0															
13.	Value of Goods	Rs. <input type="text"/>																				
14.	Destination of Goods	<input type="text"/>																				

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

Signature or thumb impression of the person transporting the goods.

Form VAT – 13

(See rule 33)

STATEMENT OF SALES, PURCHASES AND TAX LIABILITY BY A CASUAL TRADER

Place: <input style="width: 80px;" type="text"/>	District: <input style="width: 880px;" type="text"/>
TIN Number, if any : <input style="width: 880px;" type="text"/>	
Permission Certificate Number : <input style="width: 880px;" type="text"/>	
Date : <input style="width: 880px;" type="text"/>	

Name	1
<input style="width: 790px;" type="text"/>	
Address	2
<input style="width: 790px;" type="text"/>	
Address of additional place of business (if any)	
(A) <input style="width: 790px;" type="text"/>	3
(B) <input style="width: 790px;" type="text"/>	
Nature of the casual business event	4
<input style="width: 790px;" type="text"/>	
Location of business event	5
<input style="width: 790px;" type="text"/>	

Period of the trade : From / / 20 To / / 20

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

DECLARATION

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

Date: / / 20

**SIGNATURE
AND SEAL OF THE ASSESSING OFFICER**

Encl.

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

For Office Use Only

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

OR

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

	Opening stock at the commencement of the casual trade	Rs.	
Add	Purchases on which purchase tax is leviable:	Rs.	
Add	Purchases on which VAT is payable:	Rs.	
Add	Stock imported subsequently:	Rs.	
	Total Stock:	Rs.	
<hr/>			
	Gross sales:	Rs.	
Less	Sales of tax free goods :	Rs.	
	Balance :	Rs.	
	Sales of goods on which VAT is payable :	Rs.	
	Purchase Value of goods on which Purchase Tax is payable :	Rs.	
	Total Taxable Turnover : <small>(give rate of tax wise breakup)</small>	Rs.	
	Total Tax Liability :	Rs.	
	Closing Stock :	Rs.	
	Amount of security deposited :	Rs.	
	Balance Tax Payable :	Rs.	
	Refund (18-16) :	Rs.	

Date:

		/			/	2	0		
--	--	---	--	--	---	---	---	--	--

**SIGNATURE
AND SEAL OF THE ASSESSING OFFICER**

Encl. : Tax demand notice and challan.

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

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

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

7.	DETAILS OF TAX PAYMENT DURING THE RETURN PERIOD			
Challan/instrument No.	Date (dd.mm.yy)	Bank/Treasury	Branch code	Amount

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

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

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

NAME & STATUS
SIGNATURE DATED

WORKSHEET

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

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

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

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

5.	<i>Any other adjustment (Please specify)</i>

Form VAT – 16

(See rule 36)

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

TAX PERIOD (MONTH) _____

1 Particulars of Business																								
1.1	Full Name of Applicant (M/s) _____																							
1.2	Address of Applicant _____																							

	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; padding: 2px;">Pin</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="padding: 2px;">State</td> </tr> <tr> <td style="padding: 2px;">Tel</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="padding: 2px;">Fax</td> </tr> </table>	Pin											State	Tel										
Pin											State													
Tel											Fax													
1.3	VRN _____																							

During the Tax Period

2. Details of Taxable Purchases

Value of Imports from outside India	Value of inter-state purchases	Value of intra-state purchases					VAT paid on purchases (Input tax)		ITC/BF from previous period
		Purchases u/s 19	Purchases u/s 20	Purchases from exempted units	Other purchases		Actual	Notional	
					From taxable persons	From non-taxable persons			

During the Tax Period

3. Details of Taxable Sales

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

Net tax payable = Output tax – Input tax (including brought forward, if any, from previous return)

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

Name _____	Designation _____
Signature & seal _____	Date _____ (dd.mm.yy)

Form VAT – 17
(See rule 36)
Return by a Registered Person

(Please read the INSTRUCTIONS carefully before filling the form)

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

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

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

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

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

4.	OUTPUT TAX	Amount
(a)	Turnover tax as per col. 1(e)	
(b)	Purchase tax as per co. 3 (c)	
(c)	Total (a+b)	
(d)	Plus/Minus prior period adjustment as per col.2 (d)	
(e)	Net output tax payable	

5. PAYMENT DETAILS				
Challan/ instrument No.	Date (dd.mm.yy)	Bank Treasury	Branch Code	Amount

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

Instructions

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

Form VAT – 18

[See rule 38]

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

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

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

Place :

Date : / / 20

SIGNATURE AND SEAL
OF THE AUTHORISED PERSON

Form VAT – 19

[See rule 38]

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

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

holder of VAT Registration Number _____ furnish

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

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

Place :

Date : / / 20

SIGNATURE AND SEAL
OF THE AUTHORISED PERSON

NOTE:

ORIGINAL FORM VAT-20 NOTIFIED ON 21.6.05 WILL BE APPLICABLE FOR FILING OF ANNUAL STATEMENT FOR THE YEAR 2005-06.

Form VAT – 20

(See rule 40)

Annual Statement by a taxable person

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

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

PART A

1.	SALES DETAILS	As per Books	As per Returns Filed	Difference, if any
(a)	Gross Sales*			
(b)	Less: Sales within the State by the exempted units			
(c)	Less : Zero rated sales			
(d)	Less : Inter-state sales			
(e)	Less : Tax free sales			
(f)	Less : Sales return, Cash/ trade discount			
(g)	Less: Tax element included in sales			
(h)	Less: Purchase value of sale of goods, purchased from exempted units and sold to persons other than taxable persons			
(i)	Any other deduction, please specify			
(j)	Net sales subject to VAT			
2.	PURCHASE DETAILS			
(a)	Gross Purchases (including capital goods and goods received by stock transfer)			
(b)	Less : Imports from outside India			
(c)	Less : Inter-state Purchases / goods received from Branches/principals			
(d)	Less: Purchases made directly from exempted units			
(e)	Less : Tax free Purchases			
(f)	Less: Purchases from persons other than taxable persons			
(g)	Less: Purchases against 'H' form			
(h)	Less : Purchases liable to Purchase Tax u/s 19 (1) & 20 in the hands of the person filing the return			
(i)	Less: Purchases not eligible for input tax credit under section 13 (5)			
(j)	Less : purchase return and cash/ trade discount			
(k)	Any other deduction, please specify			
(l)	Net: purchases eligible for input tax credit [a-(b+c+d+e+f+g+h+i+j+k)]			
3.	OUTPUT TAX			
(a)	VAT on net taxable sales within the year			
(b)	Add : Purchase Tax on turnover as per Col. 2(h)			
(c)	Add/Less : Prior period net adjustment of output tax			
(d)	Total Output tax			
4.	INPUT TAX CREDIT (ON ACTUAL BASIS)			
(a)	ITC brought forward from previous year			
(b)	Add Instalment of ITC on stocks held on appointed day			
(c)	Add TDS against Tax Deduction Certificate			
(d)	Add ITC on purchases made during the year as per col. 2 (l)			
(e)	Add: ITC, debited earlier, on goods received back after job work u/s 13(3)			
(f)	Add/less: Prior period net adjustment to input tax			
(g)	Add: Any other, please specify			
(h)	Total input tax credit available			
(i)	Less: apportionment of ITC for manufacturing tax free goods			
(j)	Less: apportionment of ITC for branch transfer			
(k)	Less: apportionment of ITC u/s13(4)			
(l)	Less: ITC on goods sent for job work u/s 13(3)			
(m)	Less: reversal of ITC			

(n)	Less: Any other, please specify			
(o)	Total (i+j+k+l+m+n)			
(p)	Net input tax credit available (h-o)			

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

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

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

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

7.	DETAILS OF TAX PAYMENT DURING THE STATEMENT			
Challan/instrument No.	Date (dd.mm.yy)	Bank/Treasury	Branch code	Amount

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

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

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

NAME &
SIGNATURE

STATUS
DATED

PART-B

(INFORMATION TO BE CERTIFIED AS CORRECT BY A CHARTERED ACCOUNTANT IN CASE OF PERSONS WHOSE TUNOVER EXCEEDS RS. 50 LAKH.)

10. DETERMINATION OF OUTPUT TAX ON SALES						
Rate of tax	Turnover		Output tax			
1	1%					
2	4%					
3	8.8%					
4	12.50%					
5	20%					
6	22%					
7	27.50%					
8	30%					
Total						

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

12. BREAKUP OF DEDUCTION FROM SALE & PURCHASES	
(a) deduction from sales for the statement period	(b) deduction from purchases for the

		statement period	
Sales returns		Purchase returns	
Cash/ trade discount		Cash/ trade discount	
Amount charged separately as interest for sale by hire purchase / installment purchase		Others (Pl Specify nature)	
Cancellation of sales			
Change in nature of sales			
Change in sales consideration			
Purchase value of goods purchased from exempted unit and sold to person other than 'taxable person'			
Other (Pl. specify nature)			
Total deduction		Total deduction	

13. DETERMINATION OF TAX ON PURCHASE	
Purchases made U/S 19 (Schedule 'H' goods)	
Purchase made U/S 20	
Turnover liable to tax.	

14. PURCHASE TAX PAYABLE							
Rate of tax		Turnover		Tax			
1	1%						
2	4%						
3	8.8%						
4	12.50%						
5	20%						
6	22%						
7	27.50%						
8	30%						
Total							

DETERMINATION OF INPUT TAX

(14 A) on capital goods

Rate	Turnover	Input tax for the year	B/f from previous year	Reverse tax, if any	Admissible input tax credit for the year
4%					
Total					

(14 B) on goods other than capital goods

Rate	Turnover	Input tax for the year	B/f from previous year	Reverse tax, if any	Admissible input tax credit for the year
1%					
4%					
8.8%					
12.50%					
20%					
22%					
27.50%					
30%					
Total					

14 (C) Admissible input tax credit for the year

(a)	On capital goods	as per Col. 12A	
(b)	On goods other than capital goods	as per Col. 12B	
	(A) Total :		
(c)	Less : Deduction on A/c of interstate branch transfer/consignment sales		
(d)			
(e)			
	(B) Total :		
	Net input tax credit available for the year	(A-B) :	

15. TAX LIABILITY	
Output Tax for the year	
Less : Input Tax credit for the year	
	Balance :
Less : Tax paid during the year	

Balance Due/excess carried down to next year :

OTHER INFORMATION

I whether there is delay in payment of tax, if so please give particulars

Sr No	Due date	Date of payment	Amount	Delay	Interest payable
1					
2					
3					

II. whether the person has deducted tax at source and paid the same to the credit of state government according to the provisions of Act and Rules , if there is delay in deposit of tax so deducted, please give detail.

Sr No	Particulars	Amount of tax deducted	Due date of payment	Date of payment
1				
2				
3				

III whether all declarations for all sales made to Govt., claimed at concessional rate as required under the Act & Rules are received. If not, give details.

Sr No	Invoice no	Date	Name of party	Amount of bill
1				
2				
3				

CALCULATION UNDER CENTRAL SALES TAX ACT

I SALE IN COURSE OF EXPORT OUTSIDE THE TERRITORY OF INDIA

Whether all declarations and documents as required under the Central Sales Tax Act,1956 and Rules framed thereunder and the Pb VAT Act and Rules, 2005 are available on record. If not, give details.

Sr No	Invoice No	Date	Name of Buyer	Amount (RS)	ITC Claimed
1					
2					
3					

II INTERSTATE SALE

(a) Whether interstate sales claimed as liable to tax as per section 8(1) of CST Act are supported with declaration forms C or D, as the case may be. If not, give details

Sr No	Invoice No	Date	Name of Buyer	Amount (RS)	ITC Claimed
1					
2					
3					

(b) Whether all interstate branch transfers / consignment sales are supported with declaration in form 'F'. If not, give details.

Sr No	Invoice No	Date	Name of Buyer	Amount (RS)	ITC Claimed
1					
2					
3					

III TOTAL TAXABLE INTERSTATE SALE , AS PER BOOKS OF ACCOUNTS

IV CENTRAL SALE TAX PAYABLE

V WHETHER THERE IS DELAY IN PAYMENT OF TAX , IF SO , GIVE DETAILS

Sr no	Due date	Date of Payment	Amount	Delay	Interest paid	Payable
1						
2						
3						
4						

VI

INPUT TAX ADJUSTMENT INFORMATION

(IN CASE INPUT TAX CREDIT IS MORE THAN OUTPUT TAX BALANCE OF CREDIT

Less : Adjustments:

(1) Against dues under the Act
 Period : From _____ to _____
 Order Ref _____

(2) Against any tax, penalty, interest under C.S.T. Act, 1956
 Period : From _____ to _____
 Order Ref _____

(3) Refund claimed on account of export sales
 Date of application _____

(4) Refund application in other cases, if any
 Date of application _____

TOTAL (1 TO 4)

Balance input tax credit on other goods carried forward to next year

Balance input tax Credit on Capital Goods carried forward next year

CERTIFICATE OF CHARTERED ACCOUNTANT

I/we declare that particulars above are true and correct , I /We have verified the above particulars from books of accounts and other relevant records and certify the same as true and correct.

Chartered Accountant

Name :- _____

Status:- _____

Member Ship No:- _____

Address :- _____

Date _____

Place _____

Instructions for filling the form

- 1 Please fill all the fields in the form and the Annex as applicable
- 2 The Annual Statement has to be filed on or before 20th November of the following year to which the taxable activities of this statement pertain
- 3 In case of minors, the specimen signature of guardian/ trustee should be furnished
- 4 All amounts should be reported in Rupees only
- 5 For reporting prior period adjustments [Field 3(c) and 4(f)], please ensure that you reflect all the adjustments that have already been declared in your quarterly/ monthly return forms, as well as any further adjustments that may have occurred after filing of the last quarterly report provided they are in accordance with the provisions of the Act/ Rules
- 6 For reporting adjustments to input tax credits on account of branch transfers [Field 4(j)], please ensure that you reflect all the adjustments that have already been declared in your quarterly / monthly return forms, as well as any further adjustments that may have occurred due to branch transfers after filing of the last quarterly returns, provided you have already claimed full input tax credit during the year for the stock that have subsequently been branch transferred
- 7 For reporting adjustments to input tax credits on account of tax free sales [Field 4(i)], please ensure that you reduce your input tax credit by the required amount for the part of the taxable purchases used for making tax free sales, if such adjustments have not been declared in your quarterly returns

Form VAT – 21

(See rule 40)

Annual Statement by a Registered Person

(Please read the INSTRUCTIONS CAREFULLY before filling the form)

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

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

1	SALES DETAILS	Q1	Q2	Q3	Q4
(a)	Gross Sales during the year				
(b)	Less : Tax free sales				
(c)	Less : Returns				
(d)	Less: Cash/Trade discount				
(e)	Net taxable sales during the year subject to TOT				

2.	PURCHASE TAX				
(a)	Purchases u/s 20				
(b)	Purchase tax payable				

3.	PURCHASE DETAILS	Q1	Q2	Q3	Q4
(a)	Gross Purchases				
(b)	Tax free purchases				

4.	PRIOR PERIOD ADJUSTMENT OF SALES	Q1	Q2	Q3	Q4
(a)	Cancellation of sales				
(b)	Sales returns				
(c)	Any other (specify)				
(d)	Net prior period adjustments				

5.	OUTPUT TAX	Q1	Q2	Q3	Q4
(a)	TOT on net taxable sales within the year as per 1 (e)				
(b)	Add: Purchase tax as at 3(b)				
(c)	Increase/decrease in tax based on prior period adjustment				
(d)	Net output tax +[54(a)+5(b)+5(c)]				
(e)	Amount of tax deposited as per 5 (d)				

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

Name		Designation	
Signature		Date (dd.mn.yy)	

4.	TOTAL AMOUNT PAYABLE/ FOR THE YEAR	
----	------------------------------------	--

5.	REFUND DUE, IF ANY.	
----	---------------------	--

INSTRUCTIONS FOR FILLING THE FORM

1. Please fill all the fields in the form and the annex as applicable.
2. The Annual Statement has to be filed on or before 20th August of the following year.
3. In case of minors, the specimen signature of guardian/trustee should be furnished.
4. All amounts should be reported in Rupees only.

Place : _____

Form VAT – 22

[See rule 41]

VAT AUDIT REPORT

(in a case where the accounts of the business have not been audited under any other law)

1. We have audited the trading account, profit and loss account and balance sheet as at 31st March, _____ and the profit and loss account for the year/period ended _____ on the date, attached herewith, of M/s _____ (mention name and address of the person) holding TIN _____ under the Punjab Value Added Tax Act, 2005.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Subject to limitations of the audit indicated in para 2 above, we certify that the above referred balance sheet, profit and loss account and trading account or manufacturing account are in agreement with the books of account maintained at the principal place of business at the above address and branches situated in the state of Punjab at the following places: _____.
4. I/we further certify that :
 - (a) returns filed by the person reflect true position of sales and purchases;
 - (b) the person has paid tax in accordance with the account books;
 - (c) input tax credit claimed in returns is as per provisions of the Punjab Value Added Tax Act, 2005 and rules framed thereunder;
 - (d) input tax credit has been claimed against valid original invoices.
5. The Balance sheet and the profit and loss account have been drawn up in accordance with the applicable accounting standards issued by the Institute of Chartered Accountants of India.
6. (a) We report our observations/comments/discrepancies/inconsistencies, if any, as under:
 - (b) Subject to above:
 - (A) I/We have obtained all the information and explanations which, to the best of my/our knowledge and belief, were necessary for the purposes of our audit and have found them to be satisfactory.
 - (B) In my/our opinion, proper books of account as required by law have been kept at the above principal place of business and the branches of the person so far as appears from our examination of the books.

(C) In my/our opinion and to the best of my/our information and according to the explanations given to me/us, the said accounts, read with notes thereon, if any, give a true and fair view;-

(i) in case of the balance sheet, of the state of the affairs of the person as at 31st March _____; and

(ii) in the case of the Profit and Loss account/ Income and Expenditure account, of the profit/loss or surplus/deficit of the person for the year period ended on that date.

7. The statement of the particulars as required to be furnished under Punjab Value Added Tax Act, 2005 and Punjab Value Added Tax Rules, 2005, is annexed herewith as Annex.-A. In our opinion and to the best of our information and according to the explanations given to us, the particulars given in the said Annex.-A are true and correct.

Signature of the Chartered Accountant

Name : _____

Status : _____

Membership No. : _____

Address : _____

Date : _____

Place : _____

(Encl. ***Annex.-A***)

Statement of particulars

GENERAL INFORMATION

1. Name of the person :
2. Address (principal place of business) :
3. VRN under Punjab VAT Act, 2005 :
4. Constitution :
5. Income Tax PAN :
6. Period under audit :
7. Address of all branches and manufacturing units within the state :
8. Address of branches and manufacturing units outside the state :
9. Nature of business - resale/manufacture/ importer/exporter/works contractor/lessor/ others (pl.specify) :
10. Change in the nature of business (if any) (The brief particulars of such change) :
11. Changes in the constitution (The brief particulars of such change) :
12. (a) Books of account maintained. :
(In case books of account are maintained in a computer system, mention the books of accounts generated by such computer system) :
(b) List of books of account examined. :
(c) Method of Accounting followed and brief particulars of change, if any. :
(d) Method of valuation of stock and brief particulars of Change, if any. :
13. Classes of main goods dealt with by the person (Schedule entry wise classification of goods for sale as claimed by the person.) :

Sr.No.	Goods	Covered by Schedule	Entry at
1,			
2,			
3.			
..			

PART – A

Gross Turnover of Sales and Purchases

Particulars	Sales Rs.	Purchases Rs.
Sales/Purchases including sales and purchases/ receipts and payments of account of works contract, hire purchases etc. within the state of Punjab		
Add: Goods returned debited/credited to accounts		
Excise collected separately not credited to Sales A/c and Cenvat credit availed credited to Purchases A/c		
Output Tax collected separately not credited to Sales A/c and input tax credit availed credited to Purchase A/c		
Prevailing market price of sales/purchases under hire purchase		
Sales/purchases of capital goods		
Other sales/purchases		
Other adjustments (if any), specify		
TOTAL		
Less:		
Hire charges received/paid included above		
Goods returned in the prescribed manner gross of tax		
Labour in case of works contract		
Other adjustments (if any), specify		
TAX COLLECTED		
VAT		
CST		
TOTAL TURNOVER UNDER ACT		
Less:		
Turnover of exempted goods within State		
Turnover of export/import or in the course of export/Import outside the country		
Inter State sales		
Inter State Branch transfers/consignment Sales		
BALANCE TURNOVER		

5) DETERMINATION OF OUTPUT TAX ON SALES			
	RATE OF TAX	TURNOVER	OUTPUT TAX
1	1%		
2	4%		
3	8.8%		
4	12.5%		
5	20%		
6	22%		
7	27.5%		
5	30%		
	TOTAL		

6) DETERMINATION OF TAX ON PURCHASES	
Balance Turnover of purchases	
Purchases made u/s 19	
Value of purchases of goods listed in Schedule – H purchased from outside the State.	
Purchases made u/s 20	
Turnover liable to tax	

PURCHASE TAX PAYABLE			
	RATE OF TAX	TURNOVER	TAX
1	1%		
2	4%		
3	8.8%		
4	12.5%		
5	20%		
6	22%		
7	27.5%		
8	30%		
TOTAL			

7) DETERMINATION OF INPUT TAX						
(7A) ON CAPITAL GOODS						
Rate	Turnover	Input Tax for the year	B/F from previous year	Reverse Tax (if any)	C/F to next year	Admissible input tax credit for the year
1%						
4%						
12.5%						
TOTAL						

(7B) ON OTHER THAN CAPITAL GOODS				
Rate of Tax	Turnover	Input Tax	Reverse Tax	Balance Input Tax
1%				
4%				
8.8%				
12.5%				
20%				
22%				
27.5%				
30%				
TOTAL				

(7C) ADMISSIBLE INPUT TAX CREDIT FOR THE TAX PERIOD	
On Capital Goods for the year as per 7A above	
On other Goods	
Brought forward from previous year	
For the year As per 7B above	
TOTAL	
Less :	
No credit since sales are exempted	
Deduction on A/c of Interstate Branch transfer/ consignment sales	
NET INPUT TAX CREDIT AVAILABLE FOR THE YEAR	
8) TAX LIABILITY	
Output Tax for the year (Total As per 5 above)	
Less : Input Tax credit for the year (As per 7C above	
Tax on Purchases (As per 6 above)	
BALANCE	
Less : Tax Paid during the year	
Balance Dues/Credit	

OTHER INFORMATION / DISCREPANCIES

TURNOVER DISCLOSED IN RETURNS

Month	Total Sales	Total Deductions	Balance Turnover	Total Output Tax	Total Purchases	Total Deductions	Balance Turnover	Taxable Turnover	Tax on purchases	Total Tax payable (4+9)	Total ITC availed	Amount of tax paid during the period
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
APR												
MAY												
JUN												
JUL												
AUG												
SEP												
OCT												
NOV												
DEC												
JAN												
FEB												
MAR												
Total:												

(1) Whether there is delay in payment of tax. If so, please give particulars:

Sr.No.	Due Date	Date of Payment	Amount	Delay	Interest Payable
1.					
2.					
3.					
..					

(2) Whether there is delay in filing of returns:

Sr.No.	Period of Return	Due Date	Date of Filing	Reasons, if any
1.				
2.				
3.				
..				

(3) Whether the person has deducted tax at source and paid the same to the credit of State Government in accordance with the provisions of Act and Rules. If there is delay in deposit of tax so deducted, please give details:

Sr.No.	Particulars	Amount of Tax deducted	Due Date for payment	Date of payment
1.				
2.				
3.				
..				

- (4) Whether all declarations for all sales claimed at concessional rate or value of purchases from the exempted units as required under Act & Rules are received. If not, give details.

Sr.No.	Invoice No.	Date	Name of Party	Amount of Bill
1.				
2.				
3.				
..				

- (5) Give details of sales effected as commission agent

Sr.No.	Name of Principal and Address	VRN/TIN No., if any	Total Sales	Output, if any VAT/CST
1.				
2.				
3.				
..				

PART – B

A SALES IN THE COURSE OF EXPORT OUTSIDE THE TERRITORY OF INDIA

Whether all declarations and documents as required under the Punjab VAT Act, 2005 and Punjab VAT Rules, 2005 are available on record. If not, give details.

Sr.No.	Invoice No.	Date	Name of the Buyer	Amount (Rs.)	ITC Claimed
1.					
2.					
3.					
..					

B. INTERSTATE SALES:

- 1) Whether Interstate sales claimed as liable to tax as per Section 8(1) of CST Act are supported with declarations in Form 'C'. If not give details:

Sr.No.	Invoice No.	Date	Name of the Buyer	Amount (Rs.)	ITC Claimed
1.					
2.					
3.					
..					

- 2) Whether all Interstate Branch transfers/consignment sales are supported with declaration in Form 'F'. If not, give details:

Sr.No.	Invoice No.	Date	Name of the Buyer	Amount (Rs.)	ITC Claimed
1.					
2.					
3.					
..					

- 3) Total taxable interstate sales, as per books of account:
- 4) Central Sales Tax payable:
- 5) Total taxable interstate sales as per returns

Particulars	Sales	Tax payable	Tax paid
April			
May			
June			
July			
August			
September			
October			
November			
December			
January			
February			
March			
TOTAL :			

Give reconciliation of difference in taxable sales as per books and as per return.

- 6) Whether there is delay in filing of returns. If so, give details:

Sr.No.	Particulars	Due Date for filing	Date when filed
1.			
2.			
3.			
..			

- 7) Whether there is delay in payment of tax. If so, give details:

Sr.No.	Due Date	Amount	Delay	Interest payable	Payable
1.					
2.					
3.					
..					

8) INPUT TAX ADJUSTMENTS INFORMATION

(In case Input Tax Credit is more than Output Tax)

Balance of Credit as per (8) above

Less : Adjustments : Against any dues under the Act

1) Period _____ to _____ Order ref. _____

2) Against any dues under Central Sales Tax Act, 1956 Period _____ to _____ order ref. _____

3) Refund claimed on account of export sales
Date of Application _____

4) Refund claimed in other cases, if any.
Date of Application _____

Sub Total 1) to 4)

Balance Input tax credit on other goods carried forward to next year

--

Balance Input Tax credit on Capital Goods carried forward next year as per (7A)

--

I declare that the particulars above are true and correct we have verified the above particulars from books of accounts and other relevant records and certify the same as true and correct

Signature of Proprietor/
Partner/Authorised agent With Seal

Date : _____

Place : _____

Signatures of the
Chartered Accountant

Name : _____

Status : _____

Membership No. : _____

Address : _____

Form VAT – 22A

Audit Report

1. I/ We have audited the balance sheet as at 31st March, _____ and the profit and loss account for the year/period ended on that date, attached herewith, of M/s _____ (mention name and address of the Taxable Person) holding VRN _____ under the Punjab Value Added Tax Act, 2005 and registration No. _____ under the Central Sales Tax Act, 1956.

2. I/ We certify that the above referred balance sheet and the profit and loss account are in agreement with the books of account maintained by M/s _____

3. (a) I/ We report our observations/comments/discrepancies/inconsistencies, if any, as under:

(b) Subject to above:

(A) I/We have obtained all the information and explanations which, to the best of my/our knowledge and belief, were necessary for the purposes of our audit and have found them to be satisfactory.

(B) In my/our opinion, proper books of account as required by law have been kept at the principal place of business and the branches of the person so far as appears from our examination of the books.

(C) In my/our opinion and to the best of my/our information and according to the explanations given to me/us, the said accounts, read with notes thereon, if any, give a true and fair view;-

(i) in case of the balance sheet, of the state of the affairs of the person as at 31st March _____; and

(ii) in the case of the Profit and Loss account of the profit/loss for the period ended on that date.

4. The statement of the particulars as required to be furnished under Punjab Value Added Tax Act, 2005 and Punjab Value Added Tax Rules, 2005, is annexed herewith. In our opinion and to the best of our information and according to the explanations given to us, the particulars given in the said annexure are true and correct.

.....
Signatures of the
CHARTERED ACCOUNTANT

(Name)

(Proprietor/Partners)

Membership No. _____

Address _____.

Place:

Date :

Form VAT – 22B
Audit Report

1. I /we report that the audit of M/s _____(mention name and address of the Registered person) holding VRN _____ was conducted by me / us / _____(mention the name of the auditor) in pursuance of provisions of _____

2. I / we annex hereto a copy of my / ours / their audit report dated _____ alongwith a copy each of the audited Profit and Loss A/c for the period / year ended on 31st March _____ and Balance Sheet as at 31st March, _____ and document declared as part of and annexed thereto.

3. (a) We report our observations/comments/discrepancies/inconsistencies, if any, as under:

(b) Subject to above:
(A) I/We have obtained all the information and explanations which, to the best of my/our knowledge and belief, were necessary for the purposes of our audit and have found them to be satisfactory.
(B) In my/our opinion, proper books of account as required by law have been kept at the principal place of business and the branches of the person so far as appears from our examination of the books.
(C) In my/our opinion and to the best of my/our information and according to the explanations given to me/us, the said accounts, read with notes thereon, if any, give a true and fair view;-
(i) in case of the balance sheet, of the state of the affairs of the person as at 31st March _____; and
(ii) in the case of the Profit and Loss account/ , of the profit/loss for the period ended on that that date.

4. The statement of the particulars as required to be furnished under Punjab Value Added Tax Act, 2005 and Punjab Value Added Tax Rules, 2005, is annexed herewith. In our opinion and to the best of our information and according to the explanations given to us, the particulars given in the said annexure are true and correct.

.....

Signatures of the
CHARTERED ACCOUNTANT

(Name)
(Proprietor/Partners)
Membership No. _____

Address _____.

Place:

Date :

Statement of particulars.**GENERAL INFORMATION**

1. Name of the person :
2. Address (principal place of business) :
3. VRN under Punjab VAT Act, 2005 :
4. Constitution :
5. Income Tax PAN :
6. Period under audit :
7. Address of all branches and manufacturing units within the state :
8. Address of branches and manufacturing units outside the state :
9. Nature of business - resale/manufacture/importer/exporter/works contractor/lessor/others (pl.specify) :
10. Change in the nature of business (if any) (The brief particulars of such change) :
11. Changes in the constitution (The brief particulars of such change) :
12. (a) Books of account maintained. (In case books of account are maintained in a computer system, mention the books of accounts generated by such computer system) :
 (b) List of books of account examined. :
 (c) Method of Accounting followed and brief particulars of change, if any. :
 (d) Method of valuation of stock and brief particulars of Change, if any. :
13. Classes of main goods dealt with by the person (Schedule entry wise classification of goods for sale as claimed by the person.) :

Sr.No.	Goods	Covered by Schedule	Entry at
1,			
2,			
3.			
..			

PART – A

Gross Turnover of Sales and Purchases

Particulars	Sales Rs.	Purchases Rs.
Sales/Purchases including sales and purchases/ receipts and payments of account of works contract, hire purchases etc. within the state of Punjab		
Add: Goods returned debited/credited to accounts		
Excise collected separately not credited to Sales A/c and Cenvat credit availed credited to Purchases A/c		
Output Tax collected separately not credited to Sales A/c and input tax credit availed credited to Purchase A/c		
Prevailing market price of sales/purchases under hire purchase		
Sales/purchases of capital goods		
Other sales/purchases		
Other adjustments (if any), specify		
TOTAL		
Less:		
Hire charges received/paid included above		
Goods returned in the prescribed manner gross of tax		
Labour in case of works contract		
Other adjustments (if any), specify		
TAX COLLECTED		
VAT		
CST		
TOTAL TURNOVER UNDER ACT		
Less:		
Turnover of exempted goods within State		
Turnover of export/import or in the course of export/Import outside the country		
Inter State sales		
Inter State Branch transfer/consignment Sales		
BALANCE TURNOVER		

5) DETERMINATION OF OUTPUT TAX ON SALES

RATE OF TAX		TURNOVER	OUTPUT TAX
1	1%		
2	4%		
3	General Rate @ 12.5%		
4	20%		
5	30%		
TOTAL			

6) DETERMINATION OF TAX ON PURCHASES

Balance Turnover of purchases	
Purchases made u/s 19	
Value of purchases of goods listed in Schedule – H purchased from outside the State.	
Purchases made u/s 20	
Turnover liable to tax	

PURCHASE TAX PAYABLE

RATE OF TAX		TURNOVER	TAX
1	1%		
2	4%		
3	General Rate @ 12.5%		
4	20%		
5	30%		
TOTAL			

7) DETERMINATION OF INPUT TAX						
(7A) ON CAPITAL GOODS						
Rate	Turnover	Input Tax for the year	B/F from previous year	Reverse Tax (if any)	C/F to next year	Admissible input tax credit for the year
1%						
4%						
12.5%						
TOTAL						

(7B) ON OTHER THAN CAPITAL GOODS				
Rate of Tax	Turnover	Input Tax	Reverse Tax	Balance Input Tax
1%				
4%				
12.5%				
20%				
30%				
TOTAL				

(7C) ADMISSIBLE INPUT TAX CREDIT FOR THE TAX PERIOD	
On Capital Goods for the year as per 7A above	
On other Goods	
Brought forward from previous year	
For the year As per 7B above	
TOTAL	
Less :	
No credit since sales are exempted	
Deduction on A/c of Interstate Branch transfer/ consignment sales	
NET INPUT TAX CREDIT AVAILABLE FOR THE YEAR	

8) TAX LIABILITY	
Output Tax for the year (Total As per 5 above)	
Less : Input Tax credit for the year (As per 7C above)	
Tax on Purchases (As per 6 above)	
BALANCE	
Less : Tax Paid during the year	
Balance Dues/Credit	

OTHER INFORMATION / DISCREPANCIES

TURNOVER DISCLOSED IN RETURNS

Month	Total Sales	Total Deductions	Balance Turnover	Total Output Tax	Total Purchases	Total Deductions	Balance Turnover	Taxable Turnover	Tax on purchases	Total Tax payable (4+9)	Total ITC availed	Amount of tax paid during the period
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
APR												
MAY												
JUN												
JUL												
AUG												
SEP												
OCT												
NOV												
DEC												
JAN												
FEB												
MAR												
Total:												

(1) Whether there is delay in payment of tax. If so, please give particulars:

Sr.No.	Due Date	Date of Payment	Amount	Delay	Interest Payable
1.					
2.					
3.					
..					

(2) Whether there is delay in filing of returns:

Sr.No.	Period of Return	Due Date	Date of Filing	Reasons, if any
1.				
2.				
3.				
..				

(3) Whether the person has deducted tax at source and paid the same to the credit of State Government in accordance with the provisions of Act and Rules. If there is delay in deposit of tax so deducted, please give details:

Sr.No.	Particulars	Amount of Tax deducted	Due Date for payment	Date of payment
1.				
2.				
3.				
..				

- (4) Whether all declarations for all sales claimed at concessional rate or value of purchases from the exempted units as required under Act & Rules are received. If not, give details.

Sr.No.	Invoice No.	Date	Name of Party	Amount of Bill
1.				
2.				
3.				
..				

- (5) Give details of sales effected as commission agent

Sr.No.	Name of Principal and Address	VRN/TIN No., if any	Total Sales	Output, if any VAT/CST
1.				
2.				
3.				
..				

PART – B

A SALES IN THE COURSE OF EXPORT OUTSIDE THE TERRITORY OF INDIA

Whether all declaration and documents as required under the Punjab VAT Act, 2005 and Punjab VAT Rules, 2005 are available on record. If not, give details.

Sr.No.	Invoice No.	Date	Name of the Buyer	Amount (Rs.)	ITC Claimed
1.					
2.					
3.					
..					

B. INTERSTATE SALES:

- 1) Whether Interstate sales claimed as liable to tax as per Section 8(1) of CST Act are supported with declarations in Form 'C'. If not give details:

Sr.No.	Invoice No.	Date	Name of the Buyer	Amount (Rs.)	ITC Claimed
1.					
2.					
3.					
..					

- 6) Whether all Interstate Branch transfers/consignment sales are supported with declaration in Form 'F'. If not, give details:

Sr.No.	Invoice No.	Date	Name of the Buyer	Amount (Rs.)	ITC Claimed
1.					
2.					
3.					
..					

- 7) Total taxable interstate sales, as per books of account:
- 8) Central Sales Tax payable:
- 9) Total taxable interstate sales as per returns

Particulars	Sales	Tax payable	Tax paid
April			
May			
June			
July			
August			
September			
October			
November			
December			
January			
February			
March			
TOTAL :			

Give reconciliation of difference in taxable sales as per books and as per return.

- 6) Whether there is delay in filing of returns. If so, give details:

Sr.No.	Particulars	Due Date for filing	Date when filed
1.			
2.			
3.			
..			

- 7) Whether there is delay in payment of tax. If so, give details:

Sr.No.	Due Date	Amount	Delay	Interest payable
1.				
2.				
3.				
..				

- 8) **INPUT TAX ADJUSTMENTS INFORMATION**
(In case Input Tax Credit is more than Output Tax)

Balance of Credit as per (8) above

Less : Adjustments : Against any dues under the Act

1) Period _____ to _____ Order
ref. _____

2) Against any dues under Central Sales Tax Act, 1956 Period
_____ to _____ order ref. _____

3) Refund claimed on account of export sales
Date of Application _____

4) Refund claimed in other cases, if any.
Date of Application _____

Sub Total 1) to 4)

Balance Input tax credit on other goods carried forward to next year

Balance Input Tax credit on Capital Goods carried forward next year as per (7A)

I declare that the particulars above are true and correct we have verified the above particulars from books of accounts and other relevant records and certify the same as true and correct

Signature of Proprietor/
Partner/Authorised agent With Seal

Date : _____

Place : _____

Signatures of the

CHARTERED ACCOUNTANT

Name : _____

Status : _____

Membership No. : _____

Address : _____

FORM VAT-23

[See rule 42]

LIST OF SALES

VRN :

Tax Period: From: / / 2 0 To: / / 2 0

Name :

Address :

Customer wise Summary of Sales (within State)

Sn	VRN/TRN	Name & Address of purchaser	Value of goods			Purchases against Form 'H'	Amount of Tax
			Tax free	Exempted	Taxable		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

Date : / / 2 0

SIGNATURE & SEAL

OF THE AUTHORISED PERSON

Form VAT – 29

(See rule 52)

Application for Refunds by a Person (Other than organisations listed under Schedule G) under Punjab Value Added Tax Act, 2005

To,

The Designated Officer

_____ (City / Place)

Name of the Applicant: _____

Address: _____

VRN/TRN																			
----------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Return period (DD.MM.YY) for which application of refund is made in this Form	From _____	To _____	Date of filing return
---	------------	----------	-----------------------

1.	Refunds as per return	Amount (Rs)
(a)	Net input tax credit available as per col. 4 (o) of the return in form VAT-15	
(b)	Less output tax, if any, as per col.3 (d) of the return in form VAT-15	
(c)	Excess actual ITC available at the end of the return period as per col. 6 (i) (i)	
(d)	Carry forward of the ITC out of col (c) above, if any, as per return	
(e)	Amount claimed as refund (Amount of tax, penalty, interest or all of them due & payable by the claimant are to be adjusted out of refund claim as per proviso to Section 39 (1) of the Act)	

2.	Sales under CST Act	
	Direct export	
	Indirect export	
	Interstate sales/ transfers	

3.	Mandatory supportings:	
A.	In case of direct exporter	
	a. Copy of the invoice issued to the buyer	
	b. Bill of lading, Airway Bill, Shipping Bill or similar documents, containing "Let Export Order" endorsed by Customs Authorities	
	c. Custom clearance certificate in case of export to Nepal and Bhutan	
B.	In case of penultimate sale for export	
	a. Form 'H' as prescribed under the Central Sales Tax (Registration and Turnover Rules), 1957	
	b. Copy of Bill of lading, Airway Bill, Shipping Bill or similar documents, containing "Let Export Order" as endorsed by Customs Authorities	
	c. Copy of invoice issued to purchaser	
C.	In case of interstate sales/transfer	
	a. Form C,D,F,E-1 or E-2, as the case may be,	
D.	Refund on account of proceedings under the PVAT Act	
	a. Certified/attested copy of assessment order in case of assessment.	
	b. Certified/ attested copy of appellate order in case of appeal	

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

For Office use only

Amount of refund granted	
--------------------------	--

Designated officer

Form VAT – 29-A

Application for Refunds by organisations listed under Schedule G under Punjab Value Added Tax Act, 2005

(See rule 52)

To,
The Designated Officer

.....
..... (City/Place)

APPLICANT ORGNIZATION DETAILS		
1. Name of the Organization _____		
2. Address _____		
3. Category / Entry of schedule G in which organization is covered _____		
Period (DD.MM.YY) for which application of refund is made in this Form	From _____	To _____

1. PURCHASES IN EXCESS OF RS. 5,000 MADE DURING THE ABOVE PERIOD FROM A TAXABLE/REGISTERED PERSON (attach invoices)

Invoice No	Invoice Date (dd.mm.yy)	Total Purchase Price	Amount of Tax

Total for the period		
-----------------------------	--	--

Mode of Refund (Tick one)	<input type="checkbox"/> Refund voucher	<input type="checkbox"/> Refund Adjustment Order
----------------------------------	---	--

Certificate: Certified that the goods purchased under the above invoices are for use in the official function of the organization.

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

Name _____	Designation _____
Signature _____	Date _____ (dd.mm.yy)
Seal of the organization	

For Office use only

Refund granted	<input type="checkbox"/> Fully granted	<input type="checkbox"/> Partly granted	<input type="checkbox"/> Not granted
Reason, if not fully granted			

Instructions

1. Please fill all the fields in the form as applicable
2. Please ensure you are claiming refund in respect of taxable purchases only. Tax free purchases do not give rise to any refund claim.
3. To calculate the tax amount use the tax fraction formula as follows:

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

Where S = sale price of taxable goods and R = Rate of VAT or TOT as the case may be.

FORM VAT-30
[See rule 52]
REFUND VOUCHER

Serial Number:

Place: District

Registration No: Date: / / **2 0**

Firm name : **M/s**
Address:

Date of application: / / **2 0**

Return period From / / **2 0** To / / **2 0**

Amount of refund **Rs.**
Interest due in case of delayed payment of refund or decision resulting from acceptance of appeal: **Rs.**

Approved for payment of refund **Rs.**

Date of approval / / **2 0**

Amount of set off **Rs.**

Amount withheld under Section 41 **Rs.**

Total amount of refund available by virtue of this authorization. **Rs.**

Date: / / **2 0**

ASSTT. EXCISE AND TAXATION COMMISSIONER
District :

Information Collection Centre :

FORM VAT-30 A

[See rule 52]

REFUND ADJUSTMENT ORDER

RAO Serial Number:

Place: District

Firm name :

Address of the firm

Registration No: Date: / / 2 0

Return details :

Period :(Month & Year)

Date of filing the return: / / 2 0

Amount claimed for refund

Amount approved for payment after recovery under Section ---

Date of approval / / 2 0

Validity of RAO : / / 2 0

Designated officer

FOR OFFICE USE ONLY

CONFIRMATION OF REFUND AUTHORISED

Date of Approval _____

Amount _____

Interest, if any, U/s --- _____

Refund Voucher No.: _____

Dated : _____

Amount: _____

Date refund Voucher Issued

/ / 2 0

Asstt. Excise &Taxation Commissioner
District _____

Designated officer

FORM VAT-35
[See rule 63 and 64]
TRANSIT SLIP

Name of ICC ICC Code

Serial No. Exit ICC

Date / / **2 0** Time

1. R.C. No of the Consignor

2. Name & Complete Address of the Consignor

3. R.C. No of the Consignee

4. Name & Complete Address of the Consignee

5. Description of Goods

6. Name and Address of the Transport Company

7. G.R. Number

8. G.R. Date / / **2 0**

9. Vehicle Number

10. Name and Address of the owner of the person incharge of goods

11. Value of Goods **Rs.**

12. Name of the ICC at exit in case of goods would ultimately leave the territory of Punjab.

Signature of the Officer-incharge
alongwith Code No. and Stamp Entry ICC

Signature or thumb impression of the
person transporting the goods.

Date and Time when the goods reach the exit ICC

Date / / **2 0** Time

**Signature of the Officer-incharge alongwith
Signature Code No. and Stamp Exit ICC**

Form VAT 36

(See rule 64 and 65)

Declaration for transport of goods to and from the State of Punjab

COUNTERFOIL

1. Date of issue _____ Serial No.

2. Name & Address of the dealer to whom issued

3. VRN/ TRN of the dealer to whom issued:

4. Particulars of the Issuing Officer

Name _____ District _____ Ward

Signature

(Seal of the issuing authority)

(The above entries to be filled in by the issuing authority)

5. Description of Punjab dealer sending goods from Punjab or receiving goods in Punjab

Name:

Address:

VRN/TRN:

6. Description of the person to whom goods are sent or from whom goods are received by Punjab dealer

Name:

Address:

TINNo.

7. Nature of transaction: (sale / consignment/ branch transfer/ job work and like)

8. Description, Quantity and value of goods

SI No.	Description		Invoice/Challan No. and date	Quantity	Value of goods (Rs.)	
	Code	Name			In figures	In words

Total value of goods _____

(Please use the reverse side if the names of the commodities are more)

9. Name and address of the transport company / owner of the vehicle by which the goods are consigned:

Name: _____

Address: _____

9A Vehicle No.: _____

9B GR No.& Date: _____.

COUNTERFOIL (Reverse side of Form VAT- 36)

8. Description, Quantity and value of goods

SI No.	Description		Invoice/Challan No. and date	Quantity	Value of goods (Rs.)	
	Code	Name			In figures	In words

Total value of goods in figures _____

In words _____

Form VAT-36

(See rule 64 and 65)

Declaration for transport of goods to and from the State of Punjab

ORIGINAL FOIL

1. Date of issue _____ Serial No. _____
2. Name & Address of the dealer to whom issued _____
3. VRN/ TRN of the dealer to whom issued: _____
4. Particulars of the Issuing Officer
Name _____ District _____ Ward _____

Signature

(Seal of the issuing authority)

(The above entries to be filled in by the issuing authority)

5. Description of Punjab dealer sending goods from Punjab or receiving goods in Punjab

Name: _____

Address: _____

VRN/TRN: _____

6. Description of the person to whom goods are sent or from whom goods are received by Punjab dealer

Name: _____

Address: _____

TIN No. _____

7. Nature of transaction: (sale / consignment/ branch transfer/ job work and like)

8. Description, Quantity and value of goods

SI No.	Description		Invoice/Challan No. and date	Quantity	Value of goods (Rs.)	
	Code	Name			In figures	In words

Total value of goods _____

(Please use the reverse side if the names of the commodities are more)

9. Name and address of the transport company / owner of the vehicle by which the goods are consigned:

Name: _____

Address: _____

9A Vehicle No.: _____

9B GR No.& Date: _____

DECLARATION

I / We declare that I / we am / are registered dealer under the Punjab Value Added Tax Act, 2005, holding VRN / TRN _____ and the statements made are correct to the best of my/ our knowledge and belief.

Name of the dealer

Signature of proprietor / partner/
authorized person with stamp

ORIGINAL FOIL (Reverse side of Form VAT- 36)

8. Description, Quantity and value of goods

SI No.	Description		Invoice/Challan No. and date	Quantity	Value of goods (Rs.)	
	Code	Name			In figures	In words

Total value of goods in figures _____

In words _____

Name of the dealer: _____

Signature of Proprietor / partner / authorized person with stamp: _____

Code & Name of the Information Collection Centre

Date of Endorsement: Date _____ Month _____ Year _____

Signature of the endorsing VAT
officer / Inspector
(Seal)

Form VAT -36

(See rule 64 and 65)

Declaration for transport of goods to and from the State of Punjab

DUPLICATE FOIL

1. Date of issue _____ Serial No. _____

2. Name & Address of the dealer to whom issued _____

3. VRN/ TRN of the dealer to whom issued: _____

4. Particulars of the Issuing Officer

Name _____ District _____ Ward _____

Signature

(Seal of the issuing authority)

(The above entries to be filled in by the issuing authority)

5. Description of Punjab dealer sending goods from Punjab or receiving goods in Punjab

Name: _____

Address: _____

VRN/TRN: _____

6. Description of the person to whom goods are sent or from whom goods are received by Punjab dealer

Name: _____

Address: _____

TIN No. _____

7. Nature of transaction: (sale / consignment/ branch transfer/ job work and like)

8. Description, Quantity and value of goods

SI No.	Description		Invoice/Challan No. and date	Quantity	Value of goods (Rs.)	
	Code	Name			In figures	In words

Total value of goods _____

(Please use the reverse side if the names of the commodities are more)

9. Name and address of the transport company / owner of the vehicle by which the goods are consigned:

Name: _____

Address: _____

9A Vehicle No.: _____

9B GR No.& Date: _____

DECLARATION

I / We declare that I / we am / are registered dealer under the Punjab Value Added Tax Act, 2005, holding VRN / TRN _____ and the statements made are correct to the best of my/ our knowledge and belief.

Name of the dealer

Signature of proprietor / partner/
authorized person with stamp

DUPLICATE FOIL (Reverse side of Form VAT- 36)

8. Description, Quantity and value of goods

SI No.	Description		Invoice/Challan No. and date	Quantity	Value of goods (Rs.)	
	Code	Name			In figures	In words

Total value of goods in figures _____

In words _____

Name of the dealer: _____

Signature of Proprietor / partner / authorized person with stamp: _____

Code & Name of the Information Collection Centre

Date of Endorsement: Date _____ Month _____ Year _____

Signature of the endorsing VAT
officer / Inspector
(Seal)

FORM VAT-36-A
 [See rule 65]
Application for issue of FORM VAT- 36

PART – A

To

The Designated Officer,
 Place. _____,
 District _____.

1. I _____ Proprietor/Managing partner/Managing Director/ General Attorney/Head of Department (or any other Joint Officer/Officers duly authorised by him in writing) of the below mentioned firm hereby apply on behalf of the firm for issue of ____ (number) Form VAT- 36.
2. List of the ____ (number) used Form VAT- 36 from serial number _____ to serial no. _____ is attached herewith.
3. List of the ____ (number) FORM VAT- 36 in transit with serial number _____ to serial number _____ is also attached herewith.

Signature of the applicant _____

Name _____

Status _____

Place _____

Name of the firm : _____

Date : _____

_____ Address

VRN Number _____

PART – B

(To be retained in the office of Designated Officer)

1.	Number of Forms VAT-36 in possession of the taxable person including issued under Punjab General Sales Tax Act, 1948.	
2.	Number of Forms issued against this application	
3.	Serial Number of Forms issued	From : _____ To: _____
4.	Date of issue of Forms	
5.	Total Number of Forms available with the taxable person.	
6.	Signature of the taxable person in token of having received the Forms mentioned in row 3.	
7.	Counter signature of the Designated Officer	

✂

✂

PART – C

(To be affixed on the Register of the taxable person)

1.	Number of Forms VAT-36 in possession of the taxable person	
2.	Number of Forms issued against this application	
3.	Serial Number of Forms issued	From : _____ To: _____
4.	Date of issue of Forms	
5.	Total Number of VAT-36 Forms available with the taxable person.	
6.	Signature of the taxable person in token of having received the forms mentioned in row 3.	
7.	Counter signature of the Designated Officer.	

FORM VAT-36C

[See rule 65]

INDEMNITY BOND

Know all men by these presents that I/We_____ (Full address of the taxable person)_____ registered under the Punjab Value Added Tax Act, 2005 under registration No. _____ dated _____. In the state of Punjab (hereinafter called the Obliger) am/are held and firmly bound up to Government of Punjab (hereinafter called the Government) in the sum of _____ (rupees in words) (hereinafter referred to as "the said sum") to be paid to the Government on demand for which payment well and truly be made. I/we bind myself/ourselves and my/our heirs, executors administrators, legal representatives and assigns and the persons for the time being having control over my/our assets and affairs by these presents.

Signed this _____ day of _____ two thousand and _____

Whereas clause (e) of sub rule (2) of Rule 52 of the Punjab Value Added Tax Rules, 2005 requires that in the event a blank or a duly completed form VAT-36 is lost while it is in the custody of the purchasing dealer or the selling dealer or in transit as the case may be, is required to furnish an indemnity bond. In the case of the dealer registered in the State of Punjab, the indemnity bond is to be furnished to the Assessing Officer from whom the said form was obtained and in the case of a dealer of other State to the notified authority of his State.

And whereas the obliger herein is a taxable person of Punjab/ other State.

And whereas the obliger has lost the declaration Form VAT-36 bearing No. _____ which was blank/duly completed and was issued by Designated Officer _____ and which was issued by me/us to _____ (taxable person of other State) / received by me/us from _____ (name of the taxable person of Punjab) in respect of the goods mentioned below:

Sr.No	No. of bill / invoice / challan	Date	Description of goods	Quantity	Amount

Now the condition of the above written bond is such that the obliger shall in the event of a loss suffered by the Government (in respect of which the decision of the Government or the authority appointed for the purpose, shall be final and bonding on the obliger) as a result of the misuse of the form, pay to the Government on demand and without demur the said sum of Rs. _____ Rupees (in words) _____ and shall otherwise indemnify and Government as a result of the misuse of such form, then the above written bond shall be void and of no effect but otherwise shall remain in full force effect and virtue. The obliger further undertakes to mortgage/charge to properties specified in the schedule here under written by execution of proper deed of mortgage/charge for the Payment of the said sum.

SCHEDULE

(Give details of properties mortgaged/charged)

And these presents also witnesseth that the liability of the obliger hereunder shall not be impaired or discharged by reason of any forbearance, act or omission of the Government or for any time being granted or indulgence shown by the Government.

The Government agrees to bear the stamp duty, if any, chargeable on these presents.

In witness whereof the obliger has set his hand/has caused these presents executed by his authorised representatives on the day month and year above written in the presence of: -

1. _____
2. _____

(Obliger's Signature)

Accepted for and on behalf of the Governor of Punjab by name and designation of the officer duly authorised in pursuance of Article 299 (1) of the Constitution of India, to accept the Bond for and on behalf of the Governor of Punjab. In the presence of: -

1. _____
2. _____

(Signature of the Designated officer with name, designation and seal)

FORM VAT-37

[See rule 63]

PERSONAL / SURETY BOND

to be executed by the owner / consignor / consignee of the goods registered under the Punjab Value Added Tax Act, 2005.

BEFORE THE OFFICER INCHARGE OF THE ICC OR CHECK POST OR
ANY OTHER OFFICER

No.

--

 Of 20

Versus

(Respondent)
(Petitioner)

THE STATE OF PUNJAB

DECLARATION OF OWNERSHIP

Certified that, I, _____, Proprietor/Partner/ Managing Director of M/s _____ (address) _____ holding VRN No. _____ am the owner of goods under transportation in the vehicle No. _____ covered by Bill/Cash Memo/ Delivery Note Number _____ dated _____ for Rs. _____ issued by self / _____ against G.R No. _____ dated _____ (Transport Company) / Serial No. _____ dated _____ of the log book.

Signature _____

Name _____

Stauts _____

PERSONAL BOND

KNOWN all men by these presents that I/We _____ (full name) _____ (full address) _____ with VAT No. if any am/are held and firmly bound to the Governor of Punjab (hereinafter referred to as "the Government") which expression shall, unless excluded by or repugnant to the context, include his successor in-office and assigns in the sum of Rs. _____ (amount in figures and followed by amount in words), (hereinafter referred to as 'the said sum'), to be paid to the Government as demanded, for which payment well and truly to be made, I/we bind myself/ourselves, my/our heirs, executors, administrators and legal representatives by these presents.

WHEREAS the above bounden has been required by the officer Incharge, Sales Tax Check Post / ICC _____ Taxation Officer _____ in writing to furnish security for the said sum for the purpose of securing the proper payment of the tax/penalty payable by him/them under the PUNJAB VALUE ADDED TAX ACT, 2005(hereinafter referred to as 'the said Act') and indemnifying the Government against all loss, cost or expenses which the Government may in any way, suffer sustain or pay by reason of omission, default or failure or insolvency of the above bounden or any person or persons acting under or for him/them to pay such tax/penalty in the manner and by the time provided by or prescribed under the said Act.

Now the condition of the above written bond is that if the above bounden, his/their, executors, administrators and legal representatives or any person acting under or for him/them, pays/pay the full amount of tax/penalty payable by him/them under the said Act, in the manner and by the time provided by or prescribed under the said Act on demand by any person appointed by the Government under section ___ of the said Act, such demand to be in writing and to be served upon the above bounden persons his/their heirs, executors, administrators and legal representatives or any person or persons acting under or for him/them in the manner provided by or prescribed under the said Act, shall also at times indemnifying and save harmless the Government from all and every loss, cost or expenses which has been or shall or may at any time or times hereafter during the period in which the above bounden in held liable to pay tax/penalty under the said Act, because by reason of any act, omission, default, failure or insolvency of the above bounden or of any person or persons acting under or for him/them, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force and it is hereby further agreed that in the event of the death/partition/disruption/dissolution/winding up or the final cessation of the liability, under the Act or the rules framed thereunder of the above-bounden, this bond shall remain with the officer incharge. Check Post/ ICC / Taxation Officer.

_____ for one year from the occurring of any of the events aforesaid for recovering any tax/penalty that may be payable by the above bounden or any loss, cost or expenses that may have been sustained, incurred, or paid by the Government owing to the act, omission default, failure or insolvency of the above bounden any person or persons acting under or for him/them or the above bounden's heirs, executors, administrators and legal representatives and which may not have

been discovered until after the above bounden's death/partition/disruption/dissolution/winding up of final cessation of his/their liability under the said Act or the rules framed thereunder.

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

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

Witness:

- | | | |
|----|-------|----------------|
| 1. | _____ | Signature_____ |
| 2. | _____ | Name (_____) |
| | | Status_____ |

SURETY BOND

We, (1) _____
(2) _____

(Name and full address of the sureties) hereby declare ourselves sureties for the above bounded and guarantee that he/they shall do and perform, all that he/they, has/have above under-taken to do and perform, and in case of his/their omission, default or failure therein, we hereby bind ourselves, jointly and severally, to forfeit to the Governor of Punjab (here-in-after referred as 'the Government', which expression shall unless excluded by or repugnant to the context, includes his successor-in-office and assigns) the sum of rupees _____ (amount in figures followed by amount in words), hereinafter referred to as 'the said sum' in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the officer Incharge, Check Post/ICC/Excise and Taxation Officer in writing to recover any amount of tax/penalty payable by the above bounden and remaining unpaid and also to recover any loss, damages, cost or expenses, which the Government may sustain, incur or pay by reason of such omission, default or failure.

AND we also agree that neither of us shall be at liberty to terminate this surety ship except upon giving to the officer incharge, Check Post / ICC / Excise and Taxation Officer six calendar month's notice in writing of his intention so to do, and our joint and several liability under this bond shall continue in respect of all acts, omissions, default, failures and insolvencies on the part of the above bounden until the expiration of the said period of six months.

Sureties

- | | | | |
|---|-----------------------------------|----|------------------------------|
| 1 | (i) Signature_____ | 1. | (i) Signature_____ |
| | (ii) Name_____ | | (ii) Name_____ |
| | (iii) Prop/Partner/MD or M/s_____ | | (iii) Complete Address _____ |
| | (iv) VRN_____ | 2. | (i) Signature_____ |
| | (v) Place_____ | | (ii) Name_____ |
| | (vi) District _____ | | (iii) Complete Address _____ |
| 2 | (i) Signature_____ | 1. | (i) Signature_____ |
| | (ii) Name_____ | | (ii) Name_____ |
| | (iii) Prop/Partner/MD or M/s_____ | | (iii) Complete Address _____ |
| | (iv) VRN_____ | 2. | (i) Signature_____ |
| | (v) Place_____ | | (ii) Name_____ |
| | (vi) District _____ | | (iii) Complete Address _____ |

Serial No.

Dated / / 20

Certified that Shri _____ is Prop./Partner/Managing Director M/s _____ and the latter is a bona-fide person registered under the Punjab Value Added Tax Act, 2005 in district _____ Further Certified that both the sureties, aforesaid, are solvent and also are registered in district _____ under the Punjab Value Added Tax Act, 2005.

Signature _____
Name _____
(Designated Officer)
Place _____
District _____

FORM VAT-38

[See rule 63]

CASH SECURITY RECEIPT

Book No.:

Serial No.:

Dated :

		/			/	2	0		
--	--	---	--	--	---	---	---	--	--

RECEIVED a sum of Rs. _____ (in figures) _____

_____ (in words) from Shri _____

the owner of the goods or his representative or the driver or any other person incharge of the goods vehicle or vessel No. _____, in respect of goods covered,

vide Sales Bill/Cash Memo/invoice/delivery challan No. _____

dated _____ Goods Receipt No. _____ of M/s

_____ (name of the transport co.)

dated _____, in cash, as security as provided in sub-section(6)(a) of section 51 of the Punjab Value Added Tax Act, 2005.

Signature of the person rendering
the amount

Signature of the issuing
authority with seal

FORM VAT-39

[See rule 67]

TRANSPORT RECEIPT (TR/GR)

Sr. No Date / / 2 0

From To

Delivery From Delivery at

Name of Consignor with complete address

Registration Number : VRN/TRN:

CST No. :

Name of Consignee with complete address

Registration Number : VRN/TRN:

CST No. :

No. of Packing	Method of packing	Contents as declared	Value	Private Mark if any	Weight		Rate	Total Freight		Freight		Remarks
					Actual	Charged		Rs.	P.	Paid	To Pay	
					Q.-Kgs	Q.-Kgs						
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.

Signature of the Manager / Booking Clerk

Name of Transport Company / Booking Agency

FORM VAT-40

[See rule 69]

WAY BILL

Number Vehicle No.

Owner Name of Driver

From To

Serial No.	Transport Receipt No.	Destination	No. of Kgs.	Contents	Weight		Freight Paid		Freight to be paid		Previous Freight		Remarks
					Quintals	Kgs.	Rs.	P.	Rs.	P.	Rs.	P.	
1.	2.	3.	4.	5.	6.	7.	11.	11.	11.	12.	13.		14.

Signature of the driver

Booking Clerk

Loading Clerk

FORM VAT-45

[See rule 69]

FORWARDING NOTE

The Manager / Incharge

(Name of Transport Co. / Booking Agency)

Please receive the under-mentioned consignments and forward by Road Transport to

as consigned below:—

By whom Consigned		To whom consigned		Place	Nature of Goods	Number of articles	Value	Description and private marks	Sender's Weight		TO BE FILLED BY THE TRANSPORTER				
Name	Address	Name	Address						Quintals	Kgs.	Actual Weight	Weight Charged	No. of Articles	No. of Transport Receipt	Date
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.

I do hereby certify that I have satisfied myself that the description marks and weight or quantity of goods consigned by me have been correctly entered in this forwarding note.

Signature of the sender
or his authorised agent _____

Signature of the Manager/Book Clerk _____

Address _____
Agency _____
Date _____

Name of Transport Company/ Booking

FORM VAT- 46

[See rule 70]

AUCTION NOTICE

It is for information of the general public that the goods, the details of which are given hereunder shall be put to Public Auction on _____ at 11.00 AM in the office of the undersigned located at _____ district _____, by the Auction Committee constituted under Rule 70 (ii) of the Punjab Value Added Tax Rules, 2005 for recovery of arrears of tax penalty and interest under the Punjab Value Added Tax Act, 2005.

Description of Goods

Terms and Conditions

1. The goods belong to M/s _____ who shall have the first option to re-acquire the goods as per rule 57(1). Only if the above said persons) refuse to re-acquire or fails to join the auction proceedings, the goods will be sold to the highest bidder.
2. The goods can be examined on any working day before the date of auction.
3. The intending bidder shall be required to deposit before actual bid, an earnest money of 10% of the estimated value of the goods. The amount will be adjusted towards balance 75% payment due from the successful bidder(s) and in case of others, the same will be refunded at the close of the auction. In case the successful bidder(s) backs out after the acceptance of bid, the amount shall be forfeited.
4. The bid will be closed in favour of highest bidder and 25% of the amount of the bid will be deposited at the fall of hammer.
5. The final bid shall be approved by the Deputy Excise and Taxation Commissioner incharge of the Division, if the auction money exceeds Rs.50,000/-.
6. The goods will be allowed to be removed only after approval of the bid and on payment of the balance 75% amount in cash within 72 hours of acceptance of the bid.
7. In case the successful bidder fails to pay the bid money, the goods shall be resold by auction following the above procedure.
8. The committee reserves the right to reject any bid without assigning any reason.

ASSISTANT EXCISE AND TAXATION COMMISSIONER

DISTRICT _____

FORM VAT- 47

[See rule 70]

(PRE AUCTION NOTICE)

From

The Assistant Excise and Taxation Commissioner,

_____.

To

M/s _____

VRN:_____

NOTICE

1. WHEREAS, a penalty of Rs._____ was imposed on _____ (date) by _____ (name of the officer imposing the penalty) in respect of the goods detained on _____ (date);
2. WHEREAS, the said penalty amount was payable on or before _____ (date), which you have not deposited within the period stipulated.
3. WHEREAS, the said goods _____ (please specify whether the goods are of perishable nature and are subject to decay) are proposed to be put to public auction for realization of the amount as per provisions of Section 51(8) of the Punjab Value Added Tax Act, 2005.

You are hereby finally called upon to deposit the said penalty amount of Rs._____ (figures) along with interest of Rs._____ totaling Rs._____ on or before _____ (date) in Government Treasury and produce the proof of payment on _____ (date) at _____ (time) in my office, failing which the said goods shall be put to public auction in accordance with law without any further reference to you. Also note that in case of your not joining the auction, the entire proceeds of auction shall be deposited in the Government Treasury.

Dated:

		/			/	2	0		
--	--	---	--	--	---	---	---	--	--

Asstt. Excise and Taxation Commissioner

(SEAL)

FORM VAT- 48

[See rule 70]

AUCTION PROCEEDINGS

1. Particulars of Auction Committee:

1.	
2.	
3.	

2. Details of goods :

--

3. Estimated Value of goods

--

4. Owner of the Goods

M/s

5. Date of detention seizure of goods

		/			/	2	0		
--	--	---	--	--	---	---	---	--	--

6. Penalty imposed and or tax charged in the case :

--

7. Date of Notice:

		/			/	2	0		
--	--	---	--	--	---	---	---	--	--

8. Date of Publication

		/			/	2	0		
--	--	---	--	--	---	---	---	--	--

9. Whether due process of law completed before putting goods to auction (certificate on record)

Yes	No

10. Whether the original owner of the goods present

Yes	No

If Yes :

(1) Whether the person intends to participate in the auction ?

--

(2) If he intends to pay the amount of penalty and tax before commencement of auction ?

--

(3) If he participated in auction what is his maximum offer ?

--

If No :

(1) Whether he was apprised of the fact of auction, separately

--

(2) Whether name of the partner(s), prop., director was announced for participation in auction ?

--

11. Time, when auction proceedings commenced

--

12. List of Bidders :

(i)

--

Amount

--

(ii)

--

Amount

--

(iii)

--

Amount

--

13. Final Bidder

M/s

--

or Sh.

--

S/o

--

R/o

--

Amount

Rs.

14. Signatures :

	Auction Committee	Final bidder	Defaulter/Owner of goods if Present
(1)			
(2)			
(3)			

For Office Use Only

Amount of Bid Rs.

Amount of Penalty and tax Rs.

BALANCE : Rs.

Date of approval by DETC :

		/			/	2	0		
--	--	---	--	--	---	---	---	--	--

**SIGNATURE OF
ASSISTANT EXCISE AND TAXATION COMMISSIONER**

FORM VAT-49

[See rule 70]

RECEIPT FOR AUCTION MONEY/ EARNEST MONEY

Book No.

Serial No.

Dated : / / 20

Received a sum of Rs. _____ (in figures) _____

_____ (in words) from Sh. _____

on behalf of M/s _____ (auction purchaser/ intending bidder) in respect of goods

_____ (specify goods) of M/s

_____ auctioned /to be auctioned on _____ (date) at _____ (place).

**SIGNATURES OF
THE DEPOSITORS**

**SIGNATURE OF THE ISSUING OFFICIAL
WITH SEAL**

FORM VAT- 51

[See rule 79]

PESHI REGISTER OF CASES FIXED BEFORE THE APPELLATE / REVISIONAL AUTHORITY

Period From: / / 2 0 To : / / 2 0

Name of the Authority:

Area of Jurisdiction :

Date:

Sr. No.	Previous Date of Fixation	No. of Appeal / Application / Revision	Title of Appeal / Application / Revision	Order		Remarks
				Whether Accepted / Rejected / Remanded / Revised	Adjourned to	
1.	2.	3.	4.	5.	6.	7.

FORM VAT-56

[See rule 48]

TAX DEMAND NOTICE

Place: District: Office of the Designated Officer

Disposal No. Date : / / **2 0**

To
M/s _____

VRN/TRN

You are hereby informed that your taxable turnover for the month / quarter/period/year _____ has been assessed to tax, penalty/interest etc. under the Act as under :—

1.	Taxable turnover determined	Rs.
2.	Tax Assessed	Rs.
3.	Less Tax paid	Rs.
4.	Balance Due	Rs.
5.	Penalty Imposed U/s	Rs.
6.	Penalty Imposed U/R	Rs.
7.	Interest U/s	Rs.
8.	Total of Col 4 to 7	Rs.

You are hereby directed to pay the sum of Rs. _____(Rs. In words) _____ as mentioned in column 8 into appropriate government treasury before(date)_____ and furnish the receipt of payment in this office on or before the above said date failing which you may be liable to pay interest and / or/ other punitive action under the Act, and the said sum will be recoverable from you as an arrears of Land Revenue.

Challan in Form VAT-2is enclosed for this purpose.

Date: / / **2 0**

**SIGNATURE AND SEAL OF THE
DESIGNATED OFFICER**

FORM VAT-57

[See rule 85]

SUMMONS TO APPEAR IN PERSON AND / OR PRODUCE DOCUMENTS

Place: District:

TRN / VRN : Date: / / 2 0

Firm Name :

Address:

WHEREAS, your attendance is necessary to give evidence with reference to _____.

WHEREAS, the following documents are required :-

in an enquiry under the Punjab Value Added Tax Act, 2005 regarding the case concerning _____ (name) son of _____ of _____ (address) now pending before me, you are hereby summoned to **appear in person / produce, or cause to be produced, the said document(s) before me on the _____ (date) at _____ (time) at _____ (place) and not to depart until permitted by me.

2. A sum of Rs. _____ being your diet money and traveling expenses, is lying in deposit and will be paid to you in due course.

3. Failure, without lawful excuse, to appear and give evidence or produce or cause to be produced the documents, as the case may be, is punishable under the provisions of order XVI, Rule 12, Civil Procedure Code, 1908.

Given under my hand and seal, this _____ day of _____

PLACE:

**SIGNATURE
OF THE APPROPRIATE AUTHORITY
WITH SEAL**

DISTRICT _____

DATE : / / 2 0

Note :- In case the summons is merely for the production of document, it will be proper compliance with it if the document is sent per registered post.

* Name, parentage and address of the person to whom the summons is issued.

** These words should be scored out where the summons is for the production of documents only.
I request for replacing the certificate issued to me/us in for ST (D&E) II with a certificate under VAT Act. I/We are enclosing copy of the said certificate.

Encl : Copy of D&E Certificate

(Signature & Seal)

Mukul Joshi
Financial Commissioner, Taxation and
Secretary to Government of Punjab
Department of Excise and Taxation