

GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(Excise and Taxation II Branch)

NOTIFICATION

The 8th June, 2010

NO. G.S.R. 23/P.A.8/2005/S.70/Amd.(28)/2010- 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. (1) These rules may be called the Punjab Value Added Tax (Fifth Amendment) Rules, 2010.

(2) They shall come into force on and with effect from the date of their publication in the Official Gazette.

2. In the Punjab Value Added Tax Rules, 2005 (hereinafter referred to as the said rules), after rule 36, the following rule shall be added, namely:-

"36-A.(1) A brick kiln owner opting to pay lumpsum tax shall file quarterly return in Form VAT 16-A within a period of thirty days from the date of expiry of each quarter alongwith the proof of the payment made into the appropriate Government Treasury.

(2) A dhaba owner opting to pay lumpsum tax shall file quarterly return in Form VAT 16-B within a period of thirty days from the date of expiry of each quarter along with the proof of the payment made into the appropriate Government Treasury."

3. In the said Rules, after Form VAT-16, the following Forms shall be inserted, namely:-

“FORM VAT 16-A

[See rule 36-A]

Form of return to be furnished by a Bricks Kiln Owner making lumpsum payment of tax

1.

VRN								For period (dd.mm.yy)	From		To	
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Name of the person :		
Address of the person :		
	Pin	State
	Tel	Fax
E-mail address:		

2. Date of opting for Lumpsum payment of tax

D D M M Y Y

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3. Category and capacity of Kiln(s), lump sum payable and in case of option during the year and addition of new kiln(s) during the period/ month from which lump sum is payable.

Kiln number	Category	Number of Ghoris	Lump sum payable	Month from which lump sum payable
Ist Kiln				
IInd Kiln				
IIIrd Kiln				
IVth Kiln				
TOTAL				

4. Dates of firing the Brick Kiln

D D M M Y Y

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5. Details of tax deposited

Serial No.	Name of treasury where tax deposited or Bank on which DD / Pay order drawn or Office from where RAO issued etc.	Treasury receipt (TR) / DD / PO / RAO				For office use	
		Type of Instrument	No.	Date	Amount	DCR No.	Date
	Excess paid brought forward from last return						
	Total						

6. Amount of Lumpsum tax paid during the corresponding period of previous year

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7. Account of forms printed under the Government authority.

Serial No.	Type of Form	Opening stock at the beginning of the return period	Blank forms received or authenticated during the return period	Forms used during the return period	
				No.	Aggregate of amount of transactions for which forms used
(1)	C				

8. Aggregate price of goods purchased in the course of inter state trade against 'C' Forms (Attach form VAT-19)

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9. Purchases Subject to Vat (Add Form VAT-24)

Declaration

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

Place:

Date:

[Signature]

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

(For use in the office of the Designated Officer)

(1) Date of data entry in Computer:

(2) Signature of the official making the data entry:
(Also affix stamp of name and designation)

(3) Signature of the designated officer with date:
(Also affix stamp of name and designation)

Acknowledgement

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

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

FORM VAT 16-B

[See rule 36-A]

Form of return to be furnished by a Dhaba Owner making lumpsum payment of tax

D D M M Y Y

Original/Duplicate copy of return for the year ended on: __

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1. Person's identity

Address																			
TIN																			

Name and style of business		M/S																	
Address												Contact No.							
TIN																			

2. Date of opting for lumpsum tax

D D M M Y Y

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3. Category and Turnover of Dhaba(s), lump sum payable and in case of option during the year the month from which lump sum is payable.

Category	Turnover of Dhaba	Lump sum payable	Month from which lump sum payable
1. 5 lac and above but less than 15 lacs			
2. 15 lac and above but less than 30 lacs			
3. 30 lac and above but less than 50 lacs			
4. 50 lac and above but less than 1.00 crore			
5. 1.00 crore and above but less than 1.5 crore			
6. 1.5 crore and above but less than 2.00 crore			
7. Above 2.00 core			

4. Details of tax deposited

Serial No.	Name of treasury where tax deposited or Bank on which DD / Pay order drawn or Office from where RAO issued etc.	Treasury receipt (TR) / DD / PO / RAO				For office use	
		Type of Instrument	No.	Date	Amount	DCR No.	Date
	Excess paid brought forward from last return						
	Total						

5. Amount of lumpsum tax paid during the corresponding period of previous year.

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6. Purchases subject to Vat (Attach Form VAT-24)

Declaration

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

Place:

Date:

[Signature]

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

(For use in the office of the Designated Officer)

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

(2) Signature of the official making the data entry:
(Also affix stamp of name and designation)

(3) Signature of the designated officer with date:
(Also affix stamp of name and designation)

Acknowledgement

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

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

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