

Uttar Pradesh Shasan
Sansthaगत Vitta, Kar Evam Nibandhan Anubhag-2

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of Government notification no.Ka.Ni.-2-**241**/XI-9(295)/07-U.P. Act-5-2008-VAT Rules-08-Order-(**55**)-2010 dated **04** February, 2010 :-

Notification

No.Ka.Ni.-2- **241 /XI-9(295)/07-U.P.Act-5-2008-VAT-Rules-08-Order-(**55**)-2010**

Lucknow: Dated: 04 February, 2010

In exercise of the powers under section 79 of the Uttar Pradesh Value Added Tax Act, 2008 (U.P. Act no. 5 of 2008) read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act no.1 of 1904), the Governor is pleased to make the following rules with a view to amending the Uttar Pradesh Value Added Tax Rules, 2008.

The Governor, being satisfied that circumstances exist which render it necessary for him to take immediate action, is further pleased under the proviso to sub-section (3) of section 79 of the said Act to make the aforesaid rules without previous publication:-

The Uttar Pradesh Value Added Tax (Second Amendment) Rules, 2010

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|--|--|---|---------------------------|---|--|--|
| Short title and commencement | 1. | (1)- These rules may be called the Uttar Pradesh Value Added Tax (Second Amendment) Rules, 2010
(2)- They shall come into force with effect from the date of their publication in the Gazette. | | | | |
| Amendment of rule 4 | 2. | In the Uttar Pradesh Value Added Tax Rules, 2008, hereinafter referred to as the said rules, in rule 4 after the existing sub-rule (11) the following sub-rule shall be inserted, namely:-
(12) The State Government or the Commissioner with prior approval of the State Government shall have power to modify or amend the format of any Form and extend the time limit to file any Form under these rules. | | | | |
| Amendment of rule 6 | 3. | In the said rules, existing rule 6 set out in Column-I below, the rule as set out in Column-II shall be substituted, namely:- <table border="0" style="width: 100%;"><tr><td style="width: 50%; text-align: center;">Column-I
Existing rule</td><td style="width: 50%; text-align: center;">Column-II
Rule as hereby substituted</td></tr><tr><td style="vertical-align: top;">6(1) If a dealer carries on business within the limits of jurisdiction of only one Assistant Commissioner that officer shall be the assessing authority in</td><td style="vertical-align: top;">6(1) If a dealer carries on business within the limits of jurisdiction of only one Assistant Commissioner that officer shall be the assessing authority in</td></tr></table> | Column-I
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respect of such dealer and the place where he carries on business shall be deemed to be his principal place of business.

- (2) If a dealer carries on business within the limits of jurisdiction of more than one Assistant Commissioner he shall, within thirty days of the commencement of business, declare one of the places of his business as his principal place of business in Uttar Pradesh and shall intimate all the Assistant Commissioners within whose limits of jurisdiction his places of business are situated. The Assistant Commissioner within whose limits of jurisdiction the principal place of business so declared by the dealer is situated shall be the assessing authority in respect of such dealer.

Provided that in the case of any department of the Central Government or of a State Government or of a Company, Corporation, undertaking, Board and Federation carrying on business within the limit of jurisdiction of more than one Assistant Commissioner, the Commissioner or any officer authorized by him in this behalf may order that each Assistant Commissioner within whose jurisdiction such department, Company, Corporation, undertaking, Board and Federation is carrying on business shall be the assessing authority in respect of the place or places of business within the limits of his jurisdiction ,or permit such Department, Company, Corporation, undertaking, Board and Federation to declare one place of business as the principal place of business in Uttar Pradesh ,in which case the Assistant Commissioner, within whose limits of jurisdiction such declared principal place of business is situated, shall be the assessing authority in respect of such Department, Company, Corporation undertaking, Board and Federation

respect of such dealer and the place where he carries on business shall be deemed to be his principal place of business.

- (2) If a dealer **other than a casual dealer** carries on business within the limits of jurisdiction of more than one Assistant Commissioner he shall, within thirty days of the commencement of business, declare one of the places of his business as his principal place of business in Uttar Pradesh and shall intimate all the Assistant Commissioners within whose limits of jurisdiction his places of business are situated. The Assistant Commissioner within whose limits of jurisdiction the principal place of business so declared by the dealer is situated shall be the assessing authority in respect of such dealer.

Provided that in the case of any department of the Central Government or of a State Government or of a Company, Corporation, undertaking, Board and Federation carrying on business within the limit of jurisdiction of more than one Assistant Commissioner, the Commissioner or any officer authorized by him in this behalf may order that each Assistant Commissioner within whose jurisdiction such department, Company, Corporation, undertaking, Board and Federation is carrying on business shall be the assessing authority in respect of the place or places of business within the limits of his jurisdiction ,or permit such Department, Company, Corporation, undertaking, Board and Federation to declare one place of business as the principal place of business in Uttar Pradesh ,in which case the Assistant Commissioner, within whose limits of jurisdiction such declared principal place of business is situated, shall be the assessing authority in respect of such Department, Company, Corporation undertaking, Board and Federation

- (3) If the principal place of business of a dealer is situated outside Uttar Pradesh and such dealer carries on business at only one place in Uttar Pradesh the Assistant Commissioner within whose limits of jurisdiction of the place of business in Uttar Pradesh is situated shall be the assessing authority in respect of such dealer.
- (4) If the principal place of business of a dealer is situated outside Uttar Pradesh and such dealer carries on business at more than one place in Uttar Pradesh, he shall declare one of his places of business in Uttar Pradesh, as the principal place of business in Uttar Pradesh, within thirty days of commencement of business and shall intimate all the Assistant Commissioners within whose limits of jurisdiction his places of business are situated. The Assistant Commissioner within whose limits of jurisdiction the principal place of business so declared by the dealer, is situated shall be the assessing authority in respect of such dealer.
- (5) If no declaration as required under sub-rule (2) or sub-rule (4) is made by a dealer within the time specified therein, the Commissioner or any officer not below the rank of joint Commissioner, authorized by him in this behalf shall determine the Assistant Commissioner who will be the assessing authority in respect of such dealer and his decision shall be final.
- (6) If a dealer has no fixed place of business, the Assistant Commissioner within whose limits of jurisdiction he ordinarily resides shall be the assessing authority in respect of such dealer.
- (7) In a case in which Authorization for Transit of goods under section 52 has been obtained from a check-post, the officer-in-charge of such check-post and in any other case the officer who has issued such
- (3) If the principal place of business of a dealer **other than a casual dealer** is situated outside Uttar Pradesh and such dealer carries on business at only one place in Uttar Pradesh the Assistant Commissioner within whose limits of jurisdiction of the place of business in Uttar Pradesh is situated shall be the assessing authority in respect of such dealer.
- (4) If the principal place of business of a dealer **other than a casual dealer** is situated outside Uttar Pradesh and such dealer carries on business at more than one place in Uttar Pradesh, he shall declare one of his places of business in Uttar Pradesh, as the principal place of business in Uttar Pradesh, within thirty days of commencement of business and shall intimate all the Assistant Commissioners within whose limits of jurisdiction his places of business are situated. The Assistant Commissioner within whose limits of jurisdiction the principal place of business so declared by the dealer, is situated shall be the assessing authority in respect of such dealer.
- (5) If no declaration as required under sub-rule (2) or sub-rule (4) is made by a dealer within the time specified therein, the Commissioner or any officer not below the rank of joint Commissioner, authorized by him in this behalf shall determine the Assistant Commissioner who will be the assessing authority in respect of such dealer and his decision shall be final.
- (6) If a dealer has no fixed place of business, the Assistant Commissioner within whose limits of jurisdiction he ordinarily resides shall be the assessing authority in respect of such dealer.
- (7) **In a case in which the driver or person-in charge of a vehicle carrying goods referred to in subsection (1) of section 50, with the documents referred to in rule 58 to carry such goods out side the State**

Authorization shall be the assessing authority for all purposes under the Act.

- (8) No dealer, who has once made a declaration under above sub-rules or who has failed to make such declaration within the time specified therein, shall be allowed to change the same or, as the case may be, to make a declaration except with the previous written permission of the Commissioner or any officer authorized by him in this behalf, and on such conditions as he may deem fit to impose.
- (9) Whenever there is any doubt or if any of the sub-rules of this rule do not apply, the commissioner shall determine the Assistant Commissioner who will be the assessing authority in respect of a dealer, and his decision shall be final.
- (10) Notwithstanding anything contained in any other sub-rule, in a case in which any dealer affects a change in his place of business on any day after the first day of an assessment year and as a result of which there are more than one assessing authorities for single assessment year, the assessing authority in respect of last segment of period of business during the assessment year shall be deemed to be the assessing authority for such whole assessment year.
- (11) Except sub-rules (7) and (10), all other sub-rules shall, mutatis mutandis, apply to a transporter, carrier or a forwarding agent ,railway container contractor and an owner or person in charge of warehouse, cold storage or go-down who carry on business of a transporter, carrier or forwarding agent or of storage within the State.

and is found not to carry such goods outside the State, the Commissioner shall nominate the assessing authority for assessment and penal proceedings.

- (8) No dealer, who has once made a declaration under above sub-rules or who has failed to make such declaration within the time specified therein, shall be allowed to change the same or, as the case may be, to make a declaration except with the previous written permission of the Commissioner or any officer authorized by him in this behalf, and on such conditions as he may deem fit to impose.
- (9) Whenever there is any doubt or if any of the sub-rules of this rule do not apply, the commissioner shall determine the Assistant Commissioner who will be the assessing authority in respect of a dealer, and his decision shall be final.
- (10) Notwithstanding anything contained in any other sub-rule, in a case in which any dealer affects a change in his place of business on any day after the first day of an assessment year and as a result of which there are more than one assessing authorities for single assessment year, the assessing authority in respect of last segment of period of business during the assessment year shall be deemed to be the assessing authority for such whole assessment year.
- (11) **Except sub-rules (7) and (10), all other sub-rules shall, mutatis mutandis, apply to a railway container contractor, air cargo operator or courier service provider or an owner or person in charge of warehouse, cold storage or go-down who carry on such business of railway container contractor, air cargo operator or courier service provider or an owner or person in charge of warehouse, cold storage or go-down within the State.**

Amendment of rule 8

4. In the said rule, for the existing rule 8 set out in Column-I below, the rule as set out in Column-II shall be substituted, namely:-

Column-I Existing rule	Column-II Rule as hereby Substituted
<p>8 For the purposes of determining taxable turnover of sale, amounts specified below shall be deducted from the turnover of sale, determined in accordance with rule 7, if included in such turnover of sale :</p> <p>(i) all amounts allowed as discount provided that such discount is allowed in accordance with the normal trade practice.</p> <p>(ii) Subject to provisions of the Act, all amounts allowed to purchasers in respect of goods returned by them to the dealer within six months from the date of sale of such goods:</p> <p>Provided that –</p> <p>(a) the selling dealer issues credit note to the purchasing dealer and obtains a debit note from purchasing dealer;</p> <p>(b) the accounts show the dates on which the goods were sold and returned and also the date on which amount for which refund was made or credit was allowed;</p> <p>(iii) all amounts realized from the sale by the dealer of his business as a whole;</p> <p>(iv) in respect of non-vat goods, all amounts for which the dealer sells such goods after their purchase from inside the State;</p> <p>(v) all amounts representing turnover of sale of goods exempt under the Act;</p> <p>(vi) all amounts representing turnover of sales of goods where such sales are exempt from levy of tax in view of provisions of clause (c) of section 7;</p> <p>(vii) all amounts representing the sale value of goods in respect of which the dealer has opted the scheme of payment of lump sum in lieu of</p>	<p>8 For the purposes of determining taxable turnover of sale, amounts specified below shall be deducted from the turnover of sale, determined in accordance with rule 7, if included in such turnover of sale :</p> <p>(i) all amounts allowed as cash or trade discount at the time of sale as evident from the invoice;</p> <p>(ii) Subject to provisions of the Act, all amounts allowed to purchasers in respect of goods returned by them to the dealer within six months from the date of sale of such goods:</p> <p>Provided that –</p> <p>(a) the selling dealer issues credit note to the purchasing dealer and obtains a debit note from purchasing dealer;</p> <p>(b) the accounts show the dates on which the goods were sold and returned and also the date on which amount for which refund was made or credit was allowed;</p> <p>(iii) all amounts realized from the sale by the dealer of his business as a whole;</p> <p>(iv) in respect of non-vat goods, all amounts for which the dealer sells such goods after their purchase from inside the State;</p> <p>(v) all amounts representing turnover of sale of goods exempt under the Act;</p> <p>(vi) all amounts representing turnover of sales of goods where such sales are exempt from levy of tax in view of provisions of clause (c) of section 7;</p> <p>(vii) all amounts representing the sale value of goods in respect of which the dealer has opted the scheme of payment of lump sum in lieu of</p> <p>(viii) amount of tax payable on sale of goods by the dealer where such amount has been realized from the purchaser separately on a tax-</p>

actual amount of tax on turnover of sale of goods under section 6;
(viii) amount of tax payable on sale of goods by the dealer where such amount has been realized from the purchaser separately on a tax-invoice issued by the dealer;

(ix) In the case of a dealer other than a dealer to whom section 6 applies, where tax is payable in respect of a sale and the dealer has not realized amount of tax from the purchaser separately, amount of tax computed using the formula:

$$\text{Amount of tax} = (\text{Turnover} \times \text{Rate of tax}) \div (100 + \text{rate of tax});$$

Provided that turnover of sales in cases of transfer of property in goods involved in the execution of a works contract and taxable turnover of sale of such goods; and turnover of sale and taxable turnover of sale in cases of transfer of right to use any goods, shall be determined in the manner provided under rule 9 and rule 10.

invoice issued by the dealer;

(ix) In the case of a dealer other than a dealer to whom section 6 applies, where tax is payable in respect of a sale and the dealer **is not entitled to realize or has not realized if entitled** amount of tax from the purchaser separately, amount of tax computed using the formula:

$$\text{Amount of tax} = (\text{Turnover} \times \text{Rate of tax}) \div (100 + \text{rate of tax});$$

Provided that turnover of sales in cases of transfer of property in goods involved in the execution of a works contract and taxable turnover of sale of such goods; and turnover of sale and taxable turnover of sale in cases of transfer of right to use any goods, shall be determined in the manner provided under rule 9 and rule 10.

Amendment of rule 9 5. In the said rule, for the existing rule 9 set out in Column-I below, the rule as set out in Column-II shall be substituted, namely:-

Column-I

Existing rule

9(1) Subject to other provisions of these rules, the tax on turnover of sale of goods where such sale is affected by way of transfer of property in goods (whether as goods or in some other form) involved in the execution of a work contract shall be computed on the taxable turnover of sale of taxable goods. For the purposes of determining the taxable turnover of sale of such goods, the amounts specified below shall be deducted if included in the gross amount received or receivable in respect of the works contract:-

(a) all amounts representing the value of goods consumed in execution of the works contract; in which property in goods is not transferred in the

Column-II

Rule as hereby substituted

9(1) Subject to other provisions of these rules, the tax on turnover of sale of goods where such sale is affected by way of transfer of property in goods (whether as goods or in some other form) involved in the execution of a work contract shall be computed on the taxable turnover of sale of taxable goods. For the purposes of determining the taxable turnover of sale of such goods, the amounts specified below shall be deducted if included in the gross amount received or receivable in respect of the works contract:-

(a) all amounts representing the value of goods consumed in execution of the works contract; in which property in goods is not transferred in the execution of the works contract;

(b) all amounts representing the value

- execution of the works contract;
- (b) all amounts representing the value of exempt goods and amount of profit thereon;
 - (c) all amounts representing the rent paid or payable in respect of machinery and other equipments taken on hire for use in the execution of such works contract;
 - (d) all amounts representing the value of service and labour and profit thereon;
 - (e) all amounts representing the value of goods in which property has been transferred in the execution of the works contract as a result of sale in the course of inter-state trade or commerce;
 - (f) all amounts representing the value of goods in which property has been transferred in the execution of the works contract as a result of sale in the course of export of goods out of the territory of India or sale in the course of import of goods into the territory of India;
 - (g) all amounts representing the value of goods in which property has been transferred as a result of a sale outside the State;
 - (h) all amounts representing the value of non-vat goods purchased from within the State in the circumstances in which the dealer executing the works contract himself is liable to pay tax on turnover of purchase of such goods;
 - (i) all amounts representing value of non vat goods where such goods are purchased by the dealer from a registered dealer.
 - (j) the amount representing the cost of establishment and other similar expenses of the
- of exempt goods and amount of profit thereon;
- (c) all amounts representing the rent paid or payable in respect of machinery and other equipments taken on hire for use in the execution of such works contract;
 - (d) all amounts representing the value of service and labour and profit thereon;
 - (e) all amounts representing the value of goods in which property has been transferred in the execution of the works contract as a result of sale in the course of inter-state trade or commerce;
 - (f) all amounts representing the value of goods in which property has been transferred in the execution of the works contract as a result of sale in the course of export of goods out of the territory of India or sale in the course of import of goods into the territory of India;
 - (g) all amounts representing the value of goods in which property has been transferred as a result of a sale outside the State;
 - (h) all amounts representing the value of non-vat goods purchased from within the State in the circumstances in which the dealer executing the works contract himself is liable to pay tax on turnover of purchase of such goods;
 - (i) all amounts representing value of non vat goods where such goods are purchased by the dealer from a registered dealer;
 - (j) the amount representing the cost of establishment and other similar expenses of the contractor to the extent it is relatable to supply of labour and services, and profit thereon;
 - (k) **amount paid to sub-contractor for the execution of works contract on furnishing certificate obtained from the assessing authority of sub-contractor certifying that,-**
 - (i) the sub contractor is

contractor to the extent it is relatable to supply of labour and services, and profit thereon.

Explanation: For the purposes of clauses (a) and (e) to (h), the value of goods referred to in such clauses include amount of profit thereon.

- (2) Where any amount has been deducted by the contractee from the amount of the contract on account of breach of any condition of the contract, such amount shall be deemed part of amount payable to the contractor in respect of such contract
- (3) Where accounts maintained by the contractor do not show separately the value of labour and services and amount of profit accrued on such labour and services, or accounts maintained by the dealer are not worthy of credence or if the dealer has not maintained accounts, for the purpose of determining turnover of goods in which transfer of property in goods has taken place, in cases other than those mentioned in the table below, an amount, representing twenty percent of gross amount received or receivable, shall be deducted towards labour and services and amount of profit accrued thereon and in the cases described or mentioned in column 2 of the table given below, amount of deduction towards such labour and services and amount of profit accrued thereon shall be computed at the rate percentages, given in column 3 against the entry in column 2 of the table, of the amount received or receivable

Table

Sl. no.	Description of works contracts	Rate
1	2	3
1-	Fabrication and installation of plant and machinery	10%
2-	Fabrication and erection of structural works including fabrication, supply	10%

registered dealer under the Act;

(ii) the sub-contractor has disclosed turnover in the relevant return of tax period and has paid tax according to the provisions of the Act ;

- (I) proportionate amount of actual cost of land required to be used in the construction of building, by the builder contractor where cost of such land is included in the amount received or receivable from the purchaser ;

Explanation:

(i) For the purposes of clauses (a) and (e) to (h), the value of goods referred to in such clauses includes amount of profit thereon.

(ii) Actual cost of land required to be used in construction of building by the builder contractor means the value of land computed at rate notified by the Collector of the relevant district in accordance with the procedure laid down for determination of the value of land for the purpose of payment of stamp duty under the Indian Stamp Act, 1899.

- (2) Where any amount has been deducted by the contractee from the amount of the contract on account of breach of any condition of the contract, such amount shall be deemed part of amount payable to the contractor in respect of such contract
- (3) Where accounts maintained by the contractor do not show separately the value of labour and services and amount of profit accrued on such labour and services, or accounts maintained by the dealer are not worthy of credence or if the dealer has not maintained accounts, for the purpose of determining turnover of goods in which transfer of property in goods has taken place, in cases other than those mentioned in the table below, an amount, representing twenty percent of gross amount received or receivable, shall be deducted towards labour and

	and erection of iron trusses, purline.	
3-	Fabrication and installation of cranes and hoists	10%
4-	Fabrication and installation of elevator(lifts) and escalators	10%
5-	Supply and installation of air conditioning equipment including deep freezers, cold storage plants, humidification plants and dehumidifier	10%
6-	Supply and installation of air conditioners and air coolers	10%
7-	Supply and fitting of electrical goods, Supply and installation of electrical equipment including transformers	10%
8-	Supply and fixing of furnitures and fixtures, partitions, including contracts of interior decorations	10%
9-	Construction of railway coaches and wagons on under carriages supplied by railways	10%
10-	Construction of bodies of motor vehicle and construction of trailers	10%
11-	Fabrication and installation of rolling shutters and collapsible gates	30%
12-	Civil works like construction of building, bridge, roads, dams, barrages, spillways and diversions, sewages and drainage system	30%
13-	Installation of doors, doors frames, windows, window frames and grills	30%
14-	Supply and fixing of tiles, slabs, stone and sheets	30%
15-	Sanitary fitting for plumbing, for drainage or sewerage system	30%
16-	Whitewashing, painting, and polishing	40%

Explanation: For the purposes of this rule, where period of execution of a works contract is spread over several tax periods or several assessment years, the aggregate, of all amounts of deductions towards labour and services; and amount of profit accrued thereon, shall not exceed the percentage of the gross amount receivable in respect of execution of such works contract.

- (4) For removal of doubts it is hereby made clear that, for the purposes of this rule, in arriving at the turnover of sale of goods involved in the execution of a work contract, amounts of following nature shall not be deducted from the gross amount receivable.
- (a) any amount proposed to be deducted in the name of any tax or fee or any other levy;

services and amount of profit accrued thereon and in the cases described or mentioned in column 2 of the table given below, amount of deduction towards such labour and services and amount of profit accrued thereon shall be computed at the rate percentages, given in column 3 against the entry in column 2 of the table, of the amount received or receivable.

Table

Sl. no.	Description of works contracts	Rate
1	2	3
1-	Fabrication and installation of plant and machinery	10%
2-	Fabrication and erection of structural works including fabrication, supply and erection of iron trusses, purline.	10%
3-	Fabrication and installation of cranes and hoists	10%
4-	Fabrication and installation of elevator(lifts) and escalators	10%
5-	Supply and installation of air conditioning equipment including deep freezers, cold storage plants, humidification plants and dehumidifier	10%
6-	Supply and installation of air conditioners and air coolers	10%
7-	Supply and fitting of electrical goods, Supply and installation of electrical equipment including transformers	10%
8-	Supply and fixing of furnitures and fixtures, partitions, including contracts of interior decorations	10%
9-	Construction of railway coaches and wagons on under carriages supplied by railways	10%
10-	Construction of bodies of motor vehicle and construction of trailers	10%
11-	Fabrication and installation of rolling shutters and collapsible gates	30%
12-	Civil works like construction of building, bridge, roads, dams, barrages, spillways and diversions, sewages and drainage system	30%
13-	Installation of doors, doors frames, windows, window frames and grills	30%
14-	Supply and fixing of tiles, slabs, stone and sheets	30%
15-	Sanitary fitting for plumbing, for drainage or sewerage system	30%

- (b) any amount which has been deducted by the contractee from the contractor as demurrage or penalty or a fine or in any other name for breach of any conditions of the contract or otherwise;
- (c) any amount which has been deducted by the contractee from the contractor as compensation;

16-	Whitewashing, painting, and polishing	40%
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Explanation: For the purposes of this rule,

(a) where period of execution of a works contract is spread over several tax periods or several assessment years; or

(b) where a part of a works contract awarded to sub-contractor relates to different category of works contract; or

(c) where whole or part of a works contract is awarded to sub-contractors,

the amount towards labour and services and the amount of profit accrued thereon claimed by contractor or subcontractor together, shall not exceed the percentage of the gross amount received or receivable in respect of execution of each category of such works contract.

(4) For removal of doubts it is hereby made clear that, for the purposes of this rule, in arriving at the turnover of sale of goods involved in the execution of a work contract, amounts of following nature shall not be deducted from the gross amount receivable.

(a) any amount proposed to be deducted in the name of any tax or fee or any other levy;

(b) any amount which has been deducted by the contractee from the contractor as demurrage or penalty or a fine or in any other name for breach of any conditions of the contract or otherwise;

(c) any amount which has been deducted by the contractee from the contractor as compensation;

Amendment of rule 21

6. In the said rules, in rule 21 for the existing sub-rule (2) set out in Column-I below the sub-rule as set out in Column-II shall be substituted, namely:-

Column-I

Existing sub-rule

- (2) In respect of goods which are -
- (a) consigned outside the State otherwise than as a result of a sale in the same form and condition in which those were purchased; or
 - (b) used or consumed in manufacture or processing of any taxable goods or in packing of such goods and

Column-II

Sub-rule as hereby substituted

- (2) In respect of goods which are -
- (a) consigned outside the State otherwise than as a result of a sale in the same form and condition in which those were purchased; or
 - (b) used or consumed in manufacture or processing of any taxable goods or in packing of such goods and

such manufactured or processed goods are consigned outside the State otherwise than as a result of a sale,

credit of part amount of input tax obtained by using expression $\{(P \times R) / 100\}$, shall not be allowed:

Where-

- (i) P is the purchase price of the goods consigned or used or consumed, as the case may be;
- (ii) R is rate prescribed under sub-section (1) of section 8 of The Central Sales Tax Act 1956.

such manufactured or processed goods are consigned outside the State otherwise than as a result of a sale,

credit of part amount of input tax obtained by using expression $\{(P \times R) / 100\}$, shall not be allowed:

Where-

- (i) P is the purchase price of the goods consigned or used or consumed, as the case may be;
- (ii) R is rate of tax applicable to the commodity under the Act if it is less than 4 and in other cases is equal to 4.**

Amendment of rule 22 7. In the said rules, in rule 22 for the existing sub-rule (3) set out in Column-I below the sub-rule as set out in Column-II shall be substituted, namely:-

Column-I

Existing sub-rule

- (3) Amount of reverse input tax credit, in respect of any quantity or measure of any goods which have been consigned by the trader outside the State otherwise than by reason of an inter-State sale, shall be computed using the expression:

$$P \times R/100$$

Where, in respect of quantity or measure of goods consigned outside the State,-

- (i) P is the purchase price, according to the sale invoice, in respect of which input tax credit has been claimed of full amount of input tax; and
- (ii) R is the rate prescribed under sub-section (1) of section 8 of the Central Sales Tax Act 1956.

Column-II

Sub-rule as hereby substituted

- (3) Amount of reverse input tax credit, in respect of any quantity or measure of any goods which have been consigned by the trader outside the State otherwise than by reason of an inter-State sale, shall be computed using the expression:

$$P \times R/100$$

Where, in respect of quantity or measure of goods consigned outside the State,-

- (i) P is the purchase price, according to the **tax invoice or purchase invoice** in respect of which input tax credit has been claimed of full amount of input tax; and
- (ii) R is rate of tax applicable to the commodity under the Act if it is less than 4 and in other cases is equal to 4.**

Amendment of rule 24 8. In the said rules, for the existing rule 24 set out in Column-I below, the rule as set out in Column-II shall be substituted, namely:-

Column-I

Existing rule

- 24** Credit of amount of input tax, in respect of goods in respect of which dealer is entitled for claiming input tax credit, shall be claimed as under: -
- (a) In respect of capital goods required for use in manufacture,

Column-II

Rule as hereby substituted

- 24** Credit of amount of input tax, in respect of goods in respect of which dealer is entitled for claiming input tax credit, shall be claimed as under: -
- (a) In respect of capital goods required for use in manufacture, in

in three successive annual installments of equal amount and shall be claimed in the tax return of the first tax period of the assessment year. The first such installment shall be claimed in the tax return of first tax period of the assessment year succeeding the assessment year in which capital goods liable to input tax credit, has been purchased and subsequent installment shall be claimed in first tax period of subsequent assessment year;

Provided where manufactured goods are exempt under the Act and such manufactured goods are disposed of in different modes, only partial amount of such annual installments shall be claimed and be allowed to the extent it is related to or proportionate to sale in the course of export out of the territory of India.

Provided further that in case of captive power plant where percentage consumption of electrical energy is less than ninety, only proportionate amount of installment of input tax credit shall be admissible.

- (b) in respect of goods purchased within six months before the date of the commencement of the Act and held in opening stock on the date of such commencement, in six successive monthly or quarterly installments, as the case may be, of equal amount and first such installment shall be claimed in the tax return of the tax period which starts after expiry of period of five months commencing on the date of the commencement of the Act and subsequent installment shall be claimed in successive return of tax period, monthly or quarterly, as the case may be;
- (c) in a case in which a dealer

three successive annual installments of equal amount and shall be claimed in the tax return of the first tax period of the assessment year. The first such installment shall be claimed in the tax return of first tax period of the assessment year succeeding the assessment year in which capital goods liable to input tax credit, has been purchased and subsequent installment shall be claimed in first tax period of subsequent assessment year :

Provided that where the manufactured goods is disposed of in different modes whether by way of sale or otherwise, only proportionate amount of annual installment computed on pro rata basis shall be claimed and be allowed to the extent it is admissible :

Provided further that in case of captive power plant where percentage consumption of electrical energy is less than ninety, only proportionate amount of **annual** installment of input tax credit shall be **claimed and be allowed ;**

- (b) in respect of goods purchased within six months before the date of the commencement of the Act and held in opening stock on the date of such commencement, in six successive monthly or quarterly installments, as the case may be, of equal amount and first such installment shall be claimed in the tax return of the tax period which starts after expiry of period of five months commencing on the date of the commencement of the Act and subsequent installment shall be claimed in successive return of tax period, monthly or quarterly, as the case may be;
- (c) in a case in which a dealer becomes liable to pay tax on any date after the date of the commencement of the Act, in

becomes liable to pay tax on any date after the date of the commencement of the Act, in respect of goods held in opening stock on the date on which a dealer becomes liable to pay tax, in six successive monthly or quarterly installments, as the case may be, of equal amount and first such installment shall be claimed in the tax return of the tax period which starts after expiry of period of four months commencing from the month in which registration certificate is issued to such dealer and subsequent installment shall be claimed in successive return of tax period, monthly or quarterly, as the case may be;

- (d) in respect of goods held in closing stock on the last day of period of composition under section 6, in the tax return of the period in which the day following the last day of the period under composition falls; and
- (e) in all other cases in the tax return of the tax period in which goods have been purchased.

Explanation:

- (1) For the purposes of clauses (b), (c) and (d) of this rule goods held in stock includes goods, used in manufacture or processing of finished goods or semi-finished goods in the process of manufacture and held in stock
- (2) For the purposes of clauses (b) and (c) of this rule if fifth month expires in a tax period as defined under clause (b) of sub-rule (1) of rule 45 the first installment shall be claimed in the tax return of the tax period in which fifth month expires.

respect of goods held in opening stock on the date on which a dealer becomes liable to pay tax, in six successive monthly or quarterly installments, as the case may be, of equal amount and first such installment shall be claimed in the tax return of the tax period which starts after expiry of period of four months commencing from the month in which registration certificate is issued to such dealer and subsequent installment shall be claimed in successive return of tax period, monthly or quarterly, as the case may be;

- (d) in respect of goods held in closing stock on the last day of period of composition under section 6, in the tax return of the period in which the day following the last day of the period under composition falls; and
- (e) in all other cases in the tax return of the tax period in which goods have been purchased.

Explanation:

- (1) For the purposes of clauses (b), (c) and (d) of this rule goods held in stock includes goods, used in manufacture or processing of finished goods or semi-finished goods in the process of manufacture and held in stock
- (2) **For the purposes of clauses (b) and (c) of this rule if fifth or fourth month expires in a tax period respectively as defined under clause (b) of sub-rule (1) of rule 45 the first installment shall be claimed in the tax return of the tax period in which fifth or fourth month respectively expires.**

Amendment of rule 28

9. In the said rules, in rule 28 for the existing sub-rule (1) set out in Column-I below, the sub-rule as set out in Column-II shall be substituted, namely:-

Column-I

Existing sub-rule

- (1) For the purpose of computing admissible amount of input tax credit and amount of reverse input tax credit,

Column-II

Sub-rule as hereby substituted

- (1) For the purpose of computing admissible amount of input tax credit and amount of reverse input tax

every trader shall maintain a register in respect of every purchase of goods made from inside the State.

credit, every trader shall maintain a register in respect of every purchase of goods made from inside the State **in the form L.**

- Amendment of rule 30** 10. In the said rules, in rule 30 for the existing sub-rule (2) set out in Column-I below, the sub-rule as set out in Column-II shall be substituted, namely:-

Column-I

Existing sub-rule

- (2) Where a dealer becomes liable for payment of tax on any date after the date of the commencement of the Act, benefit of input tax credit, in respect of purchases, of goods, made during the period in which he remains liable for payment of tax as unregistered dealer, shall be allowed on the basis of sale invoices issued by the selling dealer in accordance with provisions of clause (b) of sub-section (3) of section-22.

Column-II

Sub-rule as hereby substituted

- (2) Where a dealer becomes liable for payment of tax on any date after the date of the commencement of the Act, benefit of input tax credit, in respect of purchases, of goods, made during the period in which he remains liable for payment of tax as unregistered dealer, shall be allowed on the basis of sale invoices issued by the selling dealer **in accordance with provisions of sub-section (3) of section-22.**

- Amendment of rule 32** 11. In the said rule, for the existing rule 32 set out in Column-I below, the rule as set out in Column-II shall be substituted, namely:-

Column-I

Existing rule

- 32**(1) For the purpose of obtaining registration certificate under the Act, the dealer shall present application in Form VII-G in case of Government Department and in Form VII in other cases, as the case may be, completed in all respects before the Registering Authority of the Circle in which principal place of his business is situated.
- (2) Each registration application shall be accompanied by satisfactory proof of deposit of the fee along with late fee, if any, and penalty specified in the Act, where payable and certified copy of any two of the following;
- (a) Electoral Identity Card issued by Election Commission of India;
 - (b) PAN Card issued by Income Tax Department, Government of India;
 - (c) Passport;
 - (d) Bank Passbook

Column-II

Rule as hereby substituted

- 32**(1) For the purpose of obtaining registration certificate under the Act, the dealer **except casual dealer** shall present application in Form VII-G in case of Government Department and in Form VII in other cases, as the case may be, completed in all respects before the Registering Authority of the Circle in which principal place of his business is situated.
- (2) Each registration application shall be accompanied by satisfactory proof of deposit of the fee along with late fee, if any, and penalty specified in the Act, where payable and certified copy of any **one** of the following;
- (a) Electoral Identity Card issued by Election Commission of India;
 - (b) PAN Card issued by Income Tax Department, Government of India;
 - (c) Passport;
 - (d) Bank Passbook

Provided that the registering authority shall not accept incomplete application for registration.

- (3) Application, for endorsement, referred to in sub-section (5) of section 17, on the certificate of registration issued under the Uttar Pradesh Trade Tax Act, 1948, shall be presented by the dealer before the registering authority within 60 days from the date of commencement of the Act in form VIII along with annexures, completed in all respects.
- (4) Every dealer, referred to in sub-section (2) of section 18, for the purpose of retaining registration certificate granted to it under the Uttar Pradesh Trade Tax Act, 1948, shall present an application within 30 days of the commencement of the Act in Form IX along with annexures, completed in all respects before the registering authority.
- (5) Every dealer, referred to in sub-section (3) of section 18, for the purpose of retaining registration certificate granted to it under the Uttar Pradesh Trade Tax Act, 1948, shall present an application within 30 days from the date of issue of registration certificate to him in Form X along with annexures, completed in all respects before the registering authority.

Provided that every dealer referred to in sub-rule (3), (4) and (5) of this rule shall also submit form VII or VII-G, as the case may be, completed in all respect, along with the application

- (6) All applications referred to in sub-rule (1), sub-rule (3), sub-rule (4) and sub-rule (5) shall be duly filled in and signed by the person described in column 2 of the table below and shall use the status code describe in column 3 of the table

Sl. No.	Description	Status code
1	2	3
1-	The proprietor in case of	01

Provided that the registering authority shall not accept incomplete application for registration.

- (3) **Application referred to in sub-section (5) of section 17 shall be presented by the dealer before the registering authority in form VIII along with annexure completed in all respects.**

- (4) Every dealer, referred to in sub-section (2) of section 18, for the purpose of retaining registration certificate granted to it under the Uttar Pradesh Trade Tax Act, 1948, shall present an application within 30 days of the commencement of the Act in Form IX along with annexure, completed in all respects before the registering authority.
- (5) Every dealer, referred to in sub-section (3) of section 18, for the purpose of retaining registration certificate granted to it under the Uttar Pradesh Trade Tax Act, 1948, shall present an application within 30 days from the date of issue of registration certificate to him in Form X along with annexure, completed in all respects before the registering authority ;

Provided every dealer referred to in sub-rule (3), (4) and (5) of this rule shall also submit form VII or VII-G, as the case may be, completed in all respect, along with the application

- (6) All applications referred to in sub-rule (1), sub-rule (3), sub-rule (4) and sub-rule (5) shall be duly filled in and signed by the person described in column 2 of the table below and shall use the status code describe in column 3 of the table

Sl. No.	Description	Status code
1	2	3
1-	The proprietor in case of	01

	proprietorship business ; or	
2-	A partner duly authorized by all other partners in case of partnership business; or	02
3-	The Karta in case of Hindu Undivided Family; or	03
4-	The Managing Director or Director or a person authorized by the Board of Directors, in the case of limited companies; or	04
5-	The President or Secretary in the case of Society or a Club; or	05
6-	The Head of the office or any other person authorized by him in case of a department of a State Government or the Central Government; or	06
7-	The guardian of minor where business is in the name of the minor; or	07
8-	Duly authorized person having a general power of attorney where business is in the name of an incapacitated person, or	08
9-	Trustee in case of a trust, or	09
10-	In any other case, person duly authorized by dealer or any other officer authorized by competent authority	10

(7) Every application for registration received under sub-rule (1) shall be disposed of in the manner provided in section 17 in following schedule of time:

- Biometric data and verification from original documents – one week;
- Site inspection and digital photograph of premises – one week;
- Processing of security, if required – 10 days;
- Issue of TIN – six days.

(8) If the registering authority after such enquiry as he may think fit, is satisfied that application is in order and information and documents submitted are correct and genuine, he shall cause the dealer to be registered with effect from the date

	proprietorship business ; or	
2-	A partner duly authorized by all other partners in case of partnership business; or	02
3-	The Karta in case of Hindu Undivided Family; or	03
4-	The Managing Director or Director or a person authorized by the Board of Directors, in the case of limited companies; or	04
5-	The President or Secretary in the case of Society or a Club; or	05
6-	The Head of the office or any other person authorized by him in case of a department of a State Government or the Central Government; or	06
7-	The guardian of minor where business is in the name of the minor; or	07
8-	Duly authorized person having a general power of attorney where business is in the name of an incapacitated person, or	08
9-	Trustee in case of a trust, or	09
10-	In any other case, person duly authorized by dealer or any other officer authorized by competent authority	10

(7) Every application for registration received under sub-rule (1) shall be disposed of in the manner provided in section 17 in following schedule of time:

- Biometric data and verification from original documents – one week;
- Site inspection and digital photograph of premises – one week;
- Processing of security, if required – 10 days;
- Issue of TIN – six days.

However where the Commissioner is of the opinion that it is expedient so to do in the public interest he may by an order in writing reschedule the timing for disposal of the registration application.

of receipt of registration application.

Provided that where the Registering Authority has demanded security under section 19, the dealer shall be registered and granted a certificate of registration only if the security so demanded has been furnished to the satisfaction of such Registering Authority

Provided further that Joint Commissioner [Executive] may permit the registering authority beyond the period of 30 days if he is satisfied that the reasons exist preventing the Registering Authority to dispose of the registration application within 30 days.

- (9) If registering authority is satisfied that an application is not in order or information given therein is not correct or document submitted are forged or not genuine or security demanded has not been furnished, the registering authority shall reject the application and shall inform the dealer accordingly.

Provided that the registration application shall not be rejected without giving reasonable opportunity of hearing to the applicant.

- (10) Certificate of registration shall be issued by the Registering Authority in Form XI.
- (11) Every registration certificate issued under sub-rule (8) shall bear a number called Taxpayer's Identification Number (TIN).
- (12) TIN referred to in sub-rule (11) shall be of eleven digits and each digit or class of digits shall represent the code as determined by the Commissioner.
- (13) Where there is no Registering Authority in any circle, assessing authority having jurisdiction over the principal place of business of the dealer shall be the registering authority.
- (14) If any dealer fails to furnish the application as provided under sub rule (3), (4) and (5) within the

- (8) If the registering authority after such enquiry as he may think fit, is satisfied that application is in order and information and documents submitted are correct and genuine, he shall cause the dealer to be registered with effect from the date of receipt of registration application :

Provided that where the Registering Authority has demanded security under section 19, the dealer shall be registered and granted a certificate of registration only if the security so demanded has been furnished to the satisfaction of such Registering Authority :

Provided further that Joint Commissioner [Executive] may permit the registering authority beyond the period of 30 days if he is satisfied that the reasons exist preventing the registering authority to dispose of the registration application within 30 days,

- (9) If registering authority is satisfied that application is not in order or information given therein is not correct or document submitted are forged or not genuine or security demanded has not been furnished, the registering authority shall reject the application and shall inform the dealer accordingly :

Provided that the registration application shall not be rejected without giving reasonable opportunity of hearing to the applicant.

- (10) Certificate of registration shall be issued by the Registering Authority in Form XI.
- (11) Every registration certificate issued under sub-rule (8) shall bear a number called Taxpayer's Identification Number (TIN).
- (12) TIN referred to in sub-rule (11) shall be of eleven digits and each digit or class of digits shall represent the code as determined by the Commissioner.
- (13) Where there is no Registering Authority in any circle, assessing

prescribed time the person who had signed the registration application for the grant of registration under section-8-A or 8-B of the Uttar Pradesh Trade Tax Act, 1948 shall be the only person as authorized signatory for authentication of tax invoice or any other document.

Explanation: Taxpayer's Identification Number, granted under the provisions of the Uttar Pradesh Trade Tax Act, 1948, shall be deemed to be Taxpayer's Identification Number issued under the Act.

- (15) The commissioner may from time to time issue instructions with regard to the procedure to be followed in respect of disposal of registration application and issue of registration certificate under the Act and other matters related to registration.

authority having jurisdiction over the principal place of business of the dealer shall be the registering authority.

- (14) If any dealer fails to furnish the application as provided under sub-rule (3) within the time prescribed **under sub-section (5) of section 17 of the Act, the registration certificate shall cease to have effect.**

Explanation: Taxpayer's Identification Number, granted under the provisions of the Uttar Pradesh Trade Tax Act, 1948, shall be deemed to be Taxpayer's Identification Number issued under the Act.

- (15) The commissioner may from time to time issue instructions with regard to the procedure to be followed in respect of disposal of registration application and issue of registration certificate under the Act and other matters related to registration.

Insertion of rule 32-A

12. In the said rules, after rule 32 the following rule shall be inserted, namely:-

32-A: Registration of casual dealers

- (1) For the purpose of obtaining registration certificate under section 26-A of the Act, every casual dealer shall make an application in Form VII-A completed in all respects before the registering authority of the Circle in which place of his business is situated.
- (2) Each application referred to in sub-rule(1) shall be accompanied by satisfactory proof of deposit of the fee of one hundred rupees and certified copy of any one of the following:-
 - (a) Electoral Identity Card issued by Election Commission of India;
 - (b) PAN Card issued by Income Tax Department, Government of India;
 - (c) Passport;
 - (d) Bank Passbook :

Provided that the registering authority shall not accept incomplete application for registration :

Provided further that if the dealer fails to apply within the period provided under section 26-A, he may apply after depositing late fee of rupees fifty per day upto the date of submission of application.

- (3) At the time of receiving the application the registering authority shall examine the authenticity of document and after recording the statement of the applicant on oath, he shall order

the amount and form of security to be furnished.

- (4) If the registering authority after such enquiry as he may think fit, is satisfied that,-

(a) application is in order and information and documents submitted are correct and genuine;

(b) security demanded has been furnished ; and

(c) biometric data of the applicant has been taken;

he shall cause the dealer to be registered with effect from the date of receipt of registration application till casual business continues.

- (5) If the registering authority is satisfied that application is not in order or information given therein is not correct or document submitted are forged or not genuine or security demanded has not been furnished or for any other sufficient ground, he shall reject the application and shall inform the dealer accordingly :

Provided that the application shall not be rejected without giving reasonable opportunity of being heard.

- (6) Certificate of registration shall be issued by the registering authority in Form XI-A

- (7) Every registration certificate issued under sub-rule (6) shall bear a number called Taxpayer's Identification Number (TIN).

- (8) TIN referred to in sub-rule (7) shall be of eleven digits and each digit or class of digits shall represent the code as determined by the Commissioner.

- (9) Where there is no registering authority in any circle, assessing authority having jurisdiction over the place of business of the dealer shall be the registering authority.

- (10) Provisions of rules 35, 36 and 37-A shall mutatis mutandis apply to registration certificate issued to a casual dealer as they apply to other dealers.

- (11) Where the casual dealer is doing business under the jurisdiction of the different assessing authority, he shall obtain separate registration certificate for each place of business from the respective assessing authorities.

- (12) The commissioner may from time to time issue instructions with regard to the procedure to be followed in respect of disposal of application under this rule and other matters related to registration of casual dealer.

Amendment of rule 33 13. In the said rules, for the existing rule 33 set out in Column-I below, the rule as set out in Column-II shall be substituted, namely:-

Column-I

Existing rule

Column-II

Rule as hereby substituted

- | | |
|---|---|
| <p>33(1) The information regarding change of business under section 75, shall be furnished to the registering authority in Form XII along with form VII or VII-G, as the case may be, and shall be signed by the person referred to in sub-rule (6) of</p> | <p>33(1) The information regarding change of business under section 75, shall be furnished to the registering authority in Form XII along with form VII or VII-G, as the case may be, and shall be signed by the person referred to in sub-rule (6) of rule 32</p> |
|---|---|

rule 32.

- (2) The application under sub-rule (1) shall accompany the registration certificate and evidence proving change.

(2) The application under sub-rule (1) shall accompany the registration certificate and evidence regarding change of business.

(3) On receiving the information referred to in sub-rule (1) the registering authority or the assessing authority, as the case may be, shall verify the correctness of information and after making such enquiry as he may deem fit, including enquiry at business premises, pass appropriate order and make necessary amendment in relevant records including registration certificate as for as possible within a period of 30 days.

Amendment of rule 34 14. In the said rules, in rule 34 for the existing sub rule (2) set out in Column-I below, the sub-rule as set out in Column-II shall be substituted, namely:-

Column-I

Existing sub-rule

- (2)(a) Every registered dealer shall get his Taxpayer's Identification Number and date from which it is effective, painted on the sign board of his shop in letters and figures not less than 6 cm. in height in such manner that the same are easily readable from the road; or shall display prominently at the main entrance of his shop on a painted board, which shall not be less than 60cm. x 30 cm. in size, clearly indicating the Taxpayer's Identification Number allotted to him and the date from which it is effective in letters and figures not less than 6 cm. in height.

(b) Every registered dealer shall get his Taxpayer's Identification Number and date from which it is effective, printed on every tax invoice, sale invoice, cash memo, bill, purchase invoice, credit and debit notes, challan or goods transfer invoice.

Column-II

Sub-rule as hereby substituted

- (2) (a) Every registered dealer shall get his Taxpayer's Identification Number and date from which it is effective, painted on the sign board of his shop in letters and figures not less than 6 cm. in height in such manner that the same are easily readable from the road; or shall display prominently at the main entrance of his shop on a painted board, which shall not be less than 60cm. x 30 cm. in size, clearly indicating the Taxpayer's Identification Number allotted to him and the date from which it is effective in letters and figures not less than 6 cm. in height.

(b) Every registered dealer shall get his Taxpayer's Identification Number and date from which it is effective, printed on every tax invoice, sale invoice, , purchase invoice, credit and debit notes, challan or goods transfer invoice.

Amendment of rule 37 15. In the said rules, in rule 37 for the existing sub-rule (1) set out in Column-I below, the sub-rule as set out in Column-II shall be substituted, namely:-

Column-I

Existing sub-rule

- (1) Security or additional security

Column-II

Sub-rule as hereby substituted

- (1) Security or additional security

demanded under sub-section (1) of section 19 may be furnished in any one of the following forms:-

- (a) by pledging personal immovable assets of the proprietor, partner, Karta of Hindu Undivided Family, company, society, club or association, as the case may be, at first charge in favour of the Government of Uttar Pradesh with the Registrar of properties; or
- (b) by furnishing surety from two dealers who are and have been registered dealers either under the Uttar Pradesh Trade Tax Act 1948 or under the Uttar Pradesh Value Added Tax Act, 2008 during a minimum period of past three completed assessment years and who are not defaulters under the Uttar Pradesh Trade Tax Act, 1948, the Central Sales Tax Act, 1956 and the Uttar Pradesh Value Added Tax Act, 2008; or
- (c) by furnishing security bond from two sureties duly verified by the Collector of the District where sureties reside:

Provided that where upon verification any security furnished by a dealer is found false, without prejudice to any other action under the Act or any other law for the time being in force, the registering authority may require the dealer to furnish security in any of the forms mentioned in sub-rule (2).

demanded under sub-section (1) of section 19 may be furnished in any one of the following forms:-

- (a) by pledging personal immovable assets of the proprietor, partner, Karta of Hindu Undivided Family, company, society, club or association, as the case may be, at first charge in favour of the Government of Uttar Pradesh with the Registrar of properties; or
- (b) by furnishing surety from two dealers who are and have been registered dealers either under the Uttar Pradesh Trade Tax Act 1948 or under the Uttar Pradesh Value Added Tax Act, 2008 during a minimum period of past three completed assessment years and who are not defaulters under the Uttar Pradesh Trade Tax Act, 1948, the Central Sales Tax Act, 1956, the Uttar Pradesh Value Added Tax Act, 2008 and **the Uttar Pradesh Tax on Entry of Goods Into local Areas Act, 2007; or**
- (c) by furnishing security bond from two sureties duly verified by the Collector of the District where sureties reside:

Provided that where upon verification any security furnished by a dealer is found false, without prejudice to any other action under the Act or any other law for the time being in force, the registering authority may require the dealer to furnish security in any of the forms mentioned in sub-rule (2).

Amendment of rule 38 16. In the said rules, for the existing rule 38 set out in Column-I below, the rule as set out in Column-II shall be substituted, namely:-

Column-I	Column-II
Existing rule	Rule as hereby substituted
Registration of transporter, carrier or forwarding agent, railway container contractor, owner or person incharge of godown or cold storage or warehouse	<p>Registration of railway container contractor, an air cargo operator, a courier service operator, owner or person incharge of godown or cold storage or warehouse other than transporter</p> <p>38(1) (a) Every person, who starts business in the capacity of a railway container contractor, an air cargo operator or a courier service provider, or an owner or person in-charge of godown or cold storage or warehouse other than transporter or carrier who stores commercial goods, on or after the date of the commencement of the Act; or</p> <p>(b) Every person who carried on business in the capacity of a railway container contractor, an air cargo operator or a courier service provider, or an owner or person in-charge of go-down or cold storage or warehouse other than transporter or carrier who stores commercial goods before the date of the commencement of the Act and continues the business in capacity of a railway container contractor, an air cargo operator or a courier service provider, or an owner or person in-charge of godown or cold storage or warehouse other than transporter or carrier who stores commercial goods on or after the commencement of the Act;</p> <p>shall apply in Form XIV to the registering authority within thirty days from the date of commencement of such business or ninety days</p>
<p>38(1) Every person, who starts business in the capacity of a transporter, carrier or forwarding agent, railway container contractor, owner or person incharge of godown or cold storage or warehouse on or after the date of the commencement of the Act, shall apply in Form XIV to the registering authority within thirty days from the date of commencement of such business for grant of service provider number:</p> <p>Provided that transporter, carrier or forwarding agent who has been carrying on such business from a date earlier than the date of the commencement of the Act, shall apply within thirty days from the date of such commencement.</p> <p>Provided further that if a transporter, carrier or forwarding agent who has been carrying on such business from a date earlier than the date of the commencement of the Act, or carrying on business on or after the date of the commencement of the Act, holds registration certificate issued under The Carriage By Road Act, 2007 it shall not be necessary for applying for registration under the Act.</p>	

from the date of publication of the notification of this rule which ever is later, for grant of Service Provider Number.

- (2) Every transporter, carrier or forwarding agent who holds registration certificate issued under The Carriage By Road Act, 2007 shall inform the assessing authority in Form XV along with certificate of registration issued under The Carriage By Road Act, 2007 and duly filled Form XIV, within 30 days from the commencement of the Act
- (3) Every application, referred to in sub-rule (1) shall accompany proof of deposit of fee of rupees one hundred and late fee, if any.
- (4) All applications shall be duly filled in and signed by the person described in column 2 of the table below and the dealer shall use the status code described in column 3 of the table :

- (2) Every application, referred to in sub-rule (1) shall accompany proof of deposit of fee of rupees one hundred: Provided that a person referred to in sub-rule(1) fails to apply within the time for issue of Service Provider Number without prejudice to any other liability under the Act, may apply after depositing late fee at the rate of Rs fifty for every month or part thereof for the period of delay.
- (3) Applications shall be duly filled in and signed by the person described in column 2 of the table below and the person shall use the status code described in column 3 of the table :

Sl. No	Description	Status code
1	2	3
1-	The proprietor in case of proprietorship business ; or	01
2-	A partner duly authorized by all other partners in case of partnership business; or	02
3-	The Karta in case of Hindu Undivided Family; or	03
4-	The Managing Director or Director or a person authorized by the Board of Directors, in the case of limited companies; or	04
5-	The President or Secretary in the case of Society or a Club; or	05
6-	The Head of the office or any other person authorized by him in case of a department	06

Sl. No.	Description	Status code
1	2	3
1-	The proprietor in case of proprietorship business ;or	01
2-	A partner duly authorized by all other partners; or	02
3-	The Karta in case of Hindu Undivided Family; or	03
4-	The Managing Director or Director or a person authorized by the Board of Directors, in the case of limited companies; or	04
5-	The President or Secretary in the case of Society or a Club; or	05
6-	The Head of the office or any other person	06

	of a State Government or the Central Government; or	
7-	The guardian of minor where business is in the name of the minor; or	07
8-	Duly authorized person having a general power of attorney where business is in the name of an incapacitated person, or	08
9-	Trustee in case of a trust, or	09
10-	In any other case, person duly authorized by dealer or any other officer authorized by competent authority	10

(5) Where after examination of the application and after making such inquiry as he may deem fit, registering authority is satisfied that particulars furnished are correct and complete and required fee and late fee, if any has been deposited by the applicant, he shall cause the transporter, carrier or transporting agent, railway container contractor, owner or person incharge of godown or cold storage or warehouse to be registered.

(6) Every transporter, carrier or forwarding agent, railway container contractor, owner or person in charge of godown or cold storage or warehouse registered under sub-rule (5) shall be granted a registration certificate in Form XVI bearing a number which shall be comprised of such number of numeric or alpha-numeric digits as

	authorized by him in case of a department of a State Government or the Central Government; or	
7-	The guardian of minor where business is in the name of the minor; or	07
8-	Duly authorized person having a general power of attorney where business is in the name of an incapacitated person, or	08
9-	Trustee in case of a trust. or	09
10-	In any other case, person duly authorized by dealer or any other officer authorized by competent authority	10

(4) Where after examination of the application and after making such enquiry as he may deem fit, the registering authority is satisfied that particulars furnished are correct and complete and required fee and late fee, if any, has been deposited by the applicant, he shall cause a railway container contractor, an air cargo operator or a courier service provider, or an owner or person in-charge of go-down or cold storage or warehouse other than transporter or carrier to be registered.

(5) Every railway container contractor, an air cargo operator or a courier service provider or an owner or person in-charge of go-down or cold storage or warehouse other than transporter or carrier registered under sub-rule (4) shall be granted a registration certificate in Form XVI bearing a number which shall be comprised of

may be determined by the Commissioner

(7) Provisions of rules 33, 34, 35 and 36 shall, mutatis mutandis apply to registrations issued to transporter, carrier or forwarding agent as they apply to dealers.

(8) Every person transporting or storing goods shall maintain following records:-

(1) A register in respect of all consignments of goods received by him for transportation or storage;

(2) Office copy of goods receipt or consignment note issued in respect of goods received by him for transportation or storage;

(3) Office copy of goods challan prepared by him for delivery to the person in charge of the vehicle or driver of the vehicle;

(4) a goods receipt and delivery register in respect of all consignments of goods received and delivered by him;

(9)(a) Where a transporter, carrier or forwarding agent, railway container contractor, receives any goods from any person for transporting to any destination, he shall require the person to submit a declaration in Form XVII and like wise where a transporter, carrier or forwarding agent or railway container contractor receives any good for delivery he shall obtain declaration in Form XVIII from the person to whom goods are

such number of numeric or alpha-numeric digits as may be determined by the Commissioner

(6) Provisions of rules 33, 34, 35, 36 and 37-A shall, mutatis mutandis apply to registration certificates issued to a railway container contractor, an air cargo operator or a courier service provider or an owner or person in-charge of go-down or cold storage or warehouse other than transporter or carrier as they apply to dealers.

(7) Every person under this rule shall maintain following records:-

(1) A register in respect of all consignments of goods received by him for transportation or storage;

(2) Office copy of goods receipt or consignment note issued in respect of goods received by him for transportation or storage;

(3) Office copy of goods challan prepared by him for delivery to the person in charge of the vehicle or driver of the vehicle;

(4) a goods receipt and delivery register in respect of all consignments of goods received and delivered by him;

(8)(a) Where a railway container contractor, an air cargo operator or a courier service provider, receives any goods from any person for carrying to any destination, he shall require the person to submit a declaration in Form XVII and like wise where a railway container contractor, an air cargo

delivered;

(b) Where a owner or person in charge of godown or cold storage or warehouse receives any goods for storage he shall obtain declaration in form XIX from the owner of the goods, at the time of receiving the goods for storage and likewise where a owner or person in charge of godown or cold storage or warehouse delivers the goods, shall obtain declaration in form XX from owner of the goods at the time of delivery of goods.

(10) Every transporter, carrier and forwarding agent, railway container contractor, owner or person incharge of godown or cold storage or warehouse. shall preserve all records maintained by him for a period of 8 years after the expiry of the assessment year to which they belong.

(11) The commissioner may from time to time issue instructions with regard to the procedure to be followed in respect of disposal of registration application and issue of registration certificate under the Act.

operator or a courier service provider receives any good for delivery he shall obtain declaration in Form XVIII from the person to whom goods are delivered;

(b) Where **an owner or person in-charge of go-down or cold storage or warehouse other than transporter or carrier** receives any goods for storage he shall obtain declaration in form XIX from the owner of the goods, at the time of receiving the goods for storage and likewise where **an owner or person in-charge of go-down or cold storage or warehouse other than transporter or carrier** delivers the goods, shall obtain declaration in form XX from owner of the goods at the time of delivery of goods.

(9) Every **a railway container contractor, an air cargo operator or a courier service provider or an owner or person in-charge of godown or cold storage or warehouse other than transporter or carrier** shall preserve all records maintained by him for a period of 8 years after the expiry of the assessment year to which they belong.

(10) The commissioner may from time to time issue instructions with regard to the procedure to be followed in respect of disposal of registration application and issue of registration certificate under the Act.

- Amendment of rule 42** 17. In the said rules, in rule 42 the following explanation shall be inserted, namely:-
"Explanation: For the purposes of this rule, gross turnover of purchase or sale or both as the case may be, shall mean the aggregate of,-
 (a) **turnover of purchase of goods liable to tax under section 5 ;**
 (b) **turnover of sale of goods other than goods covered under clause (a) above, where such sale is,-**
 (i) **inside the State; or**
 (ii) **in the course of inter-State trade or commerce ;or**
 (iii) **in the course of the export of the goods out of the territory of India; or**
 (iv) **in the course of import of goods into the territory of India;**
 (c) **sale of goods outside the State"**

- Amendment of rule 44** 18. In the said rules, in Rule 44 for the existing sub rule (2) set out in Column-I below, the rule as set out in Column-II shall be substituted, namely:-

Column-I Existing rule	Column-II Rule as hereby substituted
<p>(2) Sale invoice, to be issued under sub-section (3) of section 22 shall contain name and complete address of the selling dealer, name and address of branch or depot from where goods are sold, Taxpayer Identification Number of selling dealer, sale invoice serial no., date of issue, name and address of the purchaser, Taxpayer Identification Number of purchaser, if any, description of goods, quantity or measure of goods, value of goods, other charges, if any, amount of discount, if any, rate of tax, amount of tax charged, total amount of sale invoice, such other details as the dealer consider necessary, if any, and signature of person issuing sale invoice:</p> <p>Provided that where sales are made to any person other than a dealer, it shall not be necessary to mention name and address of the purchaser and Taxpayer's Identification Number of such purchaser.</p>	<p>(2) Sale invoice, to be issued under sub-section (3) of section 22 shall contain name and complete address of the selling dealer, name and address of branch or depot from where goods are sold, Taxpayer Identification Number of selling dealer, sale invoice serial no., date of issue, name and address of the purchaser, Taxpayer Identification Number of purchaser, if any, description of goods, quantity or measure of goods, value of goods, other charges, if any, amount of discount, if any, rate of tax, amount of tax charged, total amount of sale invoice, such other details as the dealer consider necessary, if any, and signature of person issuing sale invoice:</p> <p>Provided that where sales of vat goods are made to any person other than a registered dealer and value of such goods exceeds Rs. fifty thousand or such amount as the State Government may determine from time to time and the purchaser pays the sale amount other than by way of account payee cheque, the selling dealer shall obtain and keep self certified copy of identification proof of the purchaser as prescribed by the Commissioner.</p> <p>Provided further that in case of sale of single unit of a commodity, whose value exceeds Rs. fifty thousand, to a person other than a</p>

registered dealer the aforesaid proviso shall not apply.

Amendment of rule 45 19. In the said rules, for the existing rule 45 set out in Column-I below, the rule as set out in Column-II shall be substituted, namely:-

Column-I Existing rule	Column-II Rule as hereby substituted
<p>45(1) In cases of dealers mentioned in the following clauses, tax periods referred to in section 24, shall be as given in each such clause :-</p> <p>(a) in case of a dealer who becomes liable for payment of tax for the first time in any assessment year, tax periods shall be as under:</p> <p>(i) first tax period for such assessment year shall commence on the date on which the dealer has become liable for payment of tax and shall end with the last day of the calendar month in which the dealer has become liable for payment of tax;</p> <p>(ii) after expiry of first tax period, each calendar month, of the assessment year in which the dealer has become liable for payment of tax, shall be a tax period;</p> <p>(b) in case of a dealer, whose aggregate of turnover, as defined in explanation given hereunder, for any assessment year is not likely to exceed one crore rupees or whose such aggregate for the assessment year or part of the assessment year, as the case may be, immediately preceding such assessment year, has not exceeded one crore rupees, every quarter, of the assessment year, ending with thirtieth June, thirtieth September, thirty-first December and thirty-first of March, shall be tax period;</p> <p>(c) in case of a dealer, whose aggregate of turnover, as defined in explanation given hereunder, for any assessment</p>	<p>45(1) In cases of dealers mentioned in the following clauses, tax periods referred to in section 24, shall be as given in each such clause :-</p> <p>(a) in case of a dealer who becomes liable for payment of tax for the first time in any assessment year, tax periods shall be as under:</p> <p>(i) first tax period for such assessment year shall commence on the date on which the dealer has become liable for payment of tax and shall end with the last day of the calendar month in which the dealer has become liable for payment of tax;</p> <p>(ii) after expiry of first tax period, each calendar month, of the assessment year in which the dealer has become liable for payment of tax, shall be a tax period;</p> <p>(b) in case of a dealer, except as provided in clause (c) every quarter, of the assessment year, ending with thirtieth June, thirtieth September, thirty-first December and thirty-first of March, shall be tax period;</p> <p>(c) in case of a dealer, who deals in sensitive commodities specified by the Commissioner or is entitled for refund provided under section 42 and whose aggregate of turnover, as defined in explanation given hereunder, for any assessment year, exceeds one crore rupees every calendar month of the assessment year shall be a tax period;</p>

year is likely to exceed one crore rupees or whose such aggregate for the assessment year or part of the assessment year, as the case may be, immediately preceding such assessment year, has exceeded one crore rupees, every calendar month of the assessment year shall be a tax period;

(d) in case of a dealer who has discontinued his business -

(i) the calendar month, of any assessment year, immediately preceding the calendar month in which he has discontinued business, has been a tax period, the period, commencing on the first day of the calendar month in which he has discontinued business and ending with the day on which he has discontinued business, shall be the last tax period;

(ii) the quarter, of any assessment year, immediately preceding the quarter of the assessment year in which he has discontinued business, has been a tax period, the period, commencing on the first day of the quarter in which he has discontinued business and ending with the day on which he has discontinued business, shall be the last tax period;

Explanation: For the purposes of this rule, aggregate of turnover shall be the aggregate of—

- (a) turnover of purchase of goods, the purchase of which is liable to tax under section 5;
- (b) turnover of sale of all other goods, except goods covered under clause (a) above, where such sale is inside the State, in the course of inter-State trade or commerce or in the

(d) in case of a dealer who has discontinued his business -

(i) the calendar month, of any assessment year, immediately preceding the calendar month in which he has discontinued business, has been a tax period, the period, commencing on the first day of the calendar month in which he has discontinued business and ending with the day on which he has discontinued business, shall be the last tax period;

(ii) the quarter, of any assessment year, immediately preceding the quarter of the assessment year in which he has discontinued business, has been a tax period, the period, commencing on the first day of the quarter in which he has discontinued business and ending with the day on which he has discontinued business, shall be the last tax period;

Explanation: For the purposes of this rule, aggregate of turnover shall be the aggregate of—

- (a) turnover of purchase of goods, the purchase of which is liable to tax under section 5;
- (b) turnover of sale of all other goods, except goods covered under clause (a) above, where such sale is inside the State, in the course of inter-State trade or commerce or in the course of the export of the goods out of or in the course of import into the territory of India;
- (c) value of goods reported to have been distributed

- course of the export of the goods out of or in the course of import into the territory of India;
 - (c) value of goods reported to have been distributed free of cost or gifted or stolen, destroyed or lost;
 - (d) value of goods consigned outside the State otherwise than as a result of a sale; and
 - (e) purchase price of capital goods;
- (2) Except as provided in sub rule (10) of this rule, every dealer liable to pay tax, shall, before expiry of a period of twenty days, commencing on the day following the day on which a tax period has expired, submit to his assessing authority tax return for each tax period in Form XXIV along with detailed information, according to code numbers notified by the State Government from time to time, in respect of each category of goods in which he carries on business:

Provided that a dealer, whose aggregate of turnover, referred to in sub-rule (1), for any assessment year, is likely to exceed twenty-five lakh rupees but is not likely to exceed one crore rupees and whose such aggregate for the assessment year or part of the assessment year, as the case may be, immediately preceding such assessment year, has not exceeded one crore rupees, shall, before expiry of a period of twenty days after the last day of each calendar month of a quarter referred to in clause (b) of sub-rule (1), deposit amount of net tax payable by him and Treasury Challan of such deposit shall be submitted to the assessing authority and shall submit to his assessing authority tax return within twenty days after expiry of the quarter along with proof of deposit of net amount of tax payable by him.

- free of cost or gifted or stolen, destroyed or lost;
 - (d) value of goods consigned outside the State otherwise than as a result of a sale; and
 - (e) purchase price of capital goods;
- (2) Except as provided in sub rule (10) of this rule, every dealer liable to pay tax, shall, before expiry of a period of twenty days, commencing on the day following the day on which a tax period has expired, submit to his assessing authority tax return for each tax period in Form XXIV along with detailed information, according to code numbers notified by the State Government from time to time, in respect of each category of goods in which he carries on business:

Provided that a dealer, whose aggregate of turnover, referred to in sub-rule (1), for any assessment year, is likely to exceed twenty-five lakh rupees or whose such aggregate for the assessment year or part of the assessment year, as the case may be, immediately preceding such assessment year, has exceeded twenty-five lakh rupees, shall, before expiry of a period of twenty days after the last day of each calendar month of a quarter referred to in clause (b) of sub-rule (1), deposit amount of net tax payable by him and Treasury Challan of such deposit shall be submitted to the assessing authority and shall submit to his assessing authority tax return within twenty days after expiry of the quarter

(3) Every dealer, who is required to submit tax return under sub-rule (2), shall, along with tax return of each tax period, submit the following lists:

(a) A list having following particulars in respect of tax invoices received by him in respect of purchases made by him during the tax period:

- (i) Name and address of dealer
- (ii) Taxpayer's Identification Number
- (iii) Assessment year
- (iv) Tax period
- (v) Name and address of registered dealer from whom goods purchased
- (vi) Taxpayer's Identification Number of dealer selling goods
- (vii) Tax-invoice No.
- (viii) Date of tax-invoice
- (ix) Description of goods
- (x) Total amount of tax-invoice
- (xi) Value of taxable goods
- (xii) Amount of tax charged.

(b) A list having following particulars in respect of all tax invoices issued by him in respect of sales affected during the tax period:

- (i) Name and address of dealer
- (ii) Taxpayer's Identification No.
- (iii) Assessment year
- (iv) Tax period
- (v) Tax invoice No.
- (vi) Tax invoice date
- (vii) Full Name and complete address of the dealer or person to whom tax-invoice has been issued
- (viii) TIN of purchaser, if any
- (ix) Description of goods
- (x) Total amount of Tax-invoice
- (xi) Taxable value of goods
- (xii) Amount of tax charged.

(4) Before submitting the return under sub-rule (2) for a tax period, the dealer shall in the manner laid

along with proof of deposit of net amount of tax payable by him.

(3) Every dealer, who is required to submit tax return under sub-rule (2), shall, along with tax return of each tax period, submit the following lists:

(a) A list having following particulars in respect of tax invoices received by him in respect of purchases made by him during the tax period:

- (i) Name and address of dealer
- (ii) Taxpayer's Identification Number
- (iii) Assessment year
- (iv) Tax period
- (v) Name and address of registered dealer from whom goods purchased
- (vi) Taxpayer's Identification Number of dealer selling goods
- (vii) Tax-invoice No.
- (viii) Date of tax-invoice
- (ix) Description of goods
- (x) Total amount of tax-invoice
- (xi) Value of taxable goods
- (xii) Amount of tax charged.

(b) A list having following particulars in respect of all tax invoices issued by him in respect of sales affected during the tax period:

- (i) Name and address of dealer
- (ii) Taxpayer's Identification No.
- (iii) Assessment year
- (iv) Tax period
- (v) Tax invoice No.
- (vi) Tax invoice date
- (vii) Full Name and complete address of the dealer or person

down in these rules, deposit the net amount of tax payable by him under the Act as disclosed in the return and shall submit to the assessing authority, along with the return a copy of the treasury challan in Form I:

Provided that where a Government department wants to deposit the tax by book transfer, such department shall, before submitting such return, prepare a bill, in triplicate, for the net amount of tax payable, endorse it to the assessing authority in accordance with the financial rules on the subject and two copies thereof with such return. One of the copies shall be retained by the assessing authority and the other copy shall be sent to the Accountant General, Uttar Pradesh for crediting the amount to the account of the Commercial Tax Department.

Provided further that the net tax payable upto 20th March for the tax period ending on 31st March of an year, shall be deposited and Treasury Challan of such deposit shall be submitted to the assessing authority upto 25th March of that year.

- (5) The amount deducted under sub-section (1) or sub-section (7) of section 34, shall be deposited into the Government Treasury by the person making such deduction before the expiry of period of twenty days commencing on the day following the last day of the month in which deduction is made.
- (6) Every person, responsible for making tax deduction under any provision of section 34, shall, for each quarter ending with thirtieth June, thirtieth September, thirty-first December and thirty-first of March of each assessment year, submit the statement in Form XXV containing following particulars:

to whom tax-invoice has been issued

- (viii) TIN of purchaser, if any
- (ix) Description of goods
- (x) Total amount of Tax-invoice
- (xi) Taxable value of goods
- (xii) Amount of tax charged.

- (4) Before submitting the return under sub-rule (2) for a tax period, the dealer shall in the manner laid down in these rules, deposit the net amount of tax payable by him under the Act as disclosed in the return and shall submit to the assessing authority, along with the return a copy of the treasury challan in Form I:

Provided that where a Government department wants to deposit the tax by book transfer, such department shall, before submitting such return, prepare a bill, in triplicate, for the net amount of tax payable, endorse it to the assessing authority in accordance with the financial rules on the subject and two copies thereof with such return. One of the copies shall be retained by the assessing authority and the other copy shall be sent to the Accountant General, Uttar Pradesh for crediting the amount to the account of the Commercial Tax Department.

Provided further that the net tax payable upto 20th March for the tax period ending on 31st March of an **assessment** year, shall be deposited and Treasury Challan of such deposit shall be submitted to the assessing authority

- (a) Name and address of the person
 - (b) Tax Deduction Number or Taxpayer's Identification Number
 - (c) Assessment year
 - (d) Tax period in which tax has been deducted
 - (e) Name and address of the person from whom tax has been deducted
 - (f) Taxpayer's Identification Number of the dealer from whom amount of tax deducted
 - (g) Contract No. and Date (in cases of works- contracts)
 - (h) Bill No., if any, submitted by the seller
 - (i) Date of sale-invoice or bill
 - (j) description of goods;
 - (k) Amount of sale-invoice or Bill
 - (l) Amount of tax deducted
 - (m) Serial Number of Tax deduction certificate, if issued
 - (n) Details of amount of tax deposited
 - (o) Treasury challan No Date.....
 - (p) Name of bank, treasury or sub-treasury.....
 - (q) Amount deposited in Rupees
- (7) Every dealer liable to pay tax shall, on or before October 31, submit to the assessing authority in addition to return filed under sub-rule (2) an annual return of his turnover and tax
- (a) in Form XXVI A in case of dealer exclusively dealing sale and purchase within the State
 - (b) in form XXVI B in case of dealer executing works contract
 - (c) in form XXVI in cases other than (a) and (b) above.
- for the preceding assessment year along with copies marked "Original" of all forms of declaration or certificates, on the basis of which exemption or concession from tax is claimed or which determine the nature of a transaction and annexure as

upto 25th March of that year.

- (5) The amount deducted under sub-section (1) or sub-section (7) of section 34 , shall be deposited into the Government Treasury by the person making such deduction before the expiry of period of twenty days commencing on the day following the last day of the month in which deduction is made.
- (6) Every person, responsible for making tax deduction under any provision of section 34, shall, for each quarter ending with thirtieth June, thirtieth September, thirty-first December and thirty-first of March of each assessment year, submit the statement in Form XXV containing following particulars:
 - (a) Name and address of the person
 - (b) Tax Deduction Number or Taxpayer's Identification Number
 - (c) Assessment year
 - (d) Tax period in which tax has been deducted
 - (e) Name and address of the person from whom tax
 - (f) has been deducted
 - (g) Taxpayer's Identification Number of the dealer from whom amount of tax deducted
 - (h) Contract No. and Date (in cases of works-contracts)
 - (i) Bill No., if any, submitted by the seller
 - (j) Date of sale-invoice or bill
 - (k) description of goods;
 - (l) Amount of sale-invoice or Bill
 - (m) Amount of tax deducted
 - (n) Serial Number of Tax deduction certificate, if

described in the relevant form:

Provided that the annual return for the assessment year 2007-2008 may be submitted till March 31, 2009:

Provided further that the assessing authority may, for adequate reasons to be recorded in writing, extend the time for filing such return up to a period of ninety days beyond the period prescribed under this sub rule.

- (8) Dealers having more than one place of business shall include the turnover of all braches of his business in Uttar Pradesh in the return submitted for the principal place of business and shall send intimation thereof to each Assistant Commissioner concerned.
- (9) Upon expiry of the assessment year, every person liable to deduct amount of tax at source under provisions of section 34 , shall submit to the Assistant Commissioner having jurisdiction over the principal place of business of such person, a statement in Form XXVII on or before June 30 for the preceding assessment year.

Provided that the assessing authority may, on request of the person concerned and for adequate reasons to be recorded in writing, extend the time for filing such statement for a period not exceeding sixty days.

- (10)(a) Every dealer to whom first proviso to sub section (1) of section-6 applies shall, before expiry of a period of 20 days commencing on the day following day on which a tax period has expired, submit to the assessing authority tax return for each tax period ending on 30th June, 30th September, 31st December and 31st March of the assessment year, in Form XXIV-A along with annexures.

issued

- (o) Details of amount of tax deposited
- (p) Treasury challan No.....
Date.....
- (q) Name of bank, treasury or sub-treasury.....
- (r) Amount deposited in Rupees
- (7) Every dealer liable to pay tax shall, on or before October 31, submit to the assessing authority in addition to **return of tax period filed under sub-rule (2) or sub-rule (10)** an annual return of his turnover and tax :-
- (a) in Form XXVI A in case of dealer exclusively dealing sale and purchase within the State
- (b) in form XXVI B in case of dealer executing works contract
- (c) in form XXVI in cases other than (a) and (b) above.

for the preceding assessment year along with copies marked "Original" of all forms of declaration or certificates, on the basis of which exemption or concession from tax is claimed or which determine the nature of a transaction and annexure as described in the relevant form:

Provided that the annual return for the assessment year 2007-2008 may be submitted till March 31, 2009 :

Provided further that the assessing authority may, for adequate reasons to be

- (b) Where a company or a corporation is a dealer and deals in petroleum products, manufactured or imported including crude oil, petrol, diesel, naphtha etc., shall before expiry of period of 20 days commencing on the day following on which a tax period has expired, submit to his assessing authority tax return for each tax period in Form XXIV-B along with the detailed information according to code numbers notified by the State Government from time to time, in respect of each category of goods in which he carries on business along with the Annexures. The dealer shall also submit the list of purchases and sales as provided under sub rule (3).
- (11) Every dealer, who is required to submit tax return under clause(a) of sub-rule (10), shall, along with tax return of each tax period, submit a list having following particulars in respect of tax invoices/sale invoice received by him in respect of purchases made by him during the tax period;
- (i) Name and address of dealer
 - (ii) Taxpayer's Identification Number
 - (iii) Assessment year
 - (iv) Tax period
 - (v) Name and address of registered dealer from whom goods purchased
 - (vi) Taxpayer's Identification Number of dealer selling goods
 - (vii) Tax-invoice no. or sale invoice no.
 - (viii) Date of tax-invoice or sale invoice
 - (ix) Description of goods
 - (x) Total amount of tax-invoice or sale invoice
 - (xi) Value of taxable goods
 - (xii) Amount of tax charged.
- (12) Before submitting the return recorded in writing, extend the time for filing such return up to a period of ninety days beyond the period prescribed under this sub rule:
- Provided further that the Commissioner or the State Government may, for adequate reasons to be recorded in writing, by an order in general, extend the time for filing the annual return beyond the period prescribed under this sub rule.**
- (8) Dealers having more than one place of business shall include the turnover of all branches of his business in Uttar Pradesh in the return submitted for the principal place of business and shall send intimation thereof to each **Assessing Authority** concerned.
- (9) Upon expiry of the assessment year, every person liable to deduct amount of tax at source under provisions of section 34, shall submit to the **Assessing Authority** having jurisdiction over the principal place of business of such person, a statement in Form XXVII on or **before October 31**, for the preceding assessment year,
- Provided that the assessing authority may, on request of the person concerned and for adequate reasons to be recorded in writing, extend the time for filing such statement for a period not exceeding **ninety days**.
- (10)(a) Every dealer to whom first proviso to sub section (1) of section 6 applies, shall before expiry of period of 20 days after the end of the quarter, deposit tax in the prescribed manner and shall submit the treasury challan to the assessing authority and shall

under sub-rule (10) for a tax period, the dealer shall in the manner laid down in these rules, deposit the amount of tax payable by him under the Act as disclosed in the return and shall submit to the assessing authority, along with the return a copy of the treasury challan in Form I :

Provided that the net tax payable upto 20th March for the tax period ending on 31st March of an year, shall be deposited and Treasury Challan of such deposit shall be submitted to the assessing authority upto 25th March of that year.

(12-A) (a) Various returns prescribed in this rule may be submitted either online on the official website of the department or in hard copy.

Provided that in case of dealers, whose aggregate of turnover as referred to in sub-rule (1), is likely to exceed one crore rupees in the assessment year or has already exceeded one crore rupees in the assessment year immediately preceding the assessment year, such dealer shall submit return on line on the official web-site of the department but the Commissioner, in case of any unforeseen circumstances for adequate reasons to be recorded in writing, may permit submission of return in hard and / or soft copy by a general or specific order.

(b) The return being submitted online on the official website of the department must be

submit only annual return as prescribed under sub-rule (7).

(b) Where a company or a corporation is a dealer and deals in petroleum products, manufactured or imported including crude oil, petrol, diesel, naphtha etc., shall before expiry of period of 20 days commencing on the day following on which a tax period has expired, submit to his assessing authority tax return for each tax period in Form XXIV-B along with the detailed information according to code numbers notified by the State Government from time to time, in respect of each category of goods in which he carries on business along with the Annexures. The dealer shall also submit the list of purchases and sales as provided under sub rule (3).

(c) Every dealer executing works contract shall before expiry of period of 20 days of the end of a tax period, submit to the assessing authority tax return for each tax period in Form XXIV-C along with the detailed information and Annexures :

Provided that where a dealer executing works contract, also carries on the business of buying, selling or manufacturing goods, he shall keep separate account of such activities and submit the return for the tax period in respect of such activities in form XXIV, or as the case may be, in form XXIV-A along with the return in form XXIV-C.

(10A) (i) Every casual dealer shall furnish to the assessing authority the tax return in form XXIV-D on the succeeding day after the

authenticated by the digital signature of the dealer or of the person referred to in sub-rule (6) of rule 32, issued by a certifying authority in accordance with the provision of Section 35 of the Information Technology Act, 2000, failing which it shall be treated as a soft copy of the return only and the dealer will have to file a hard copy thereof within seven days from the last date prescribed for submitting the return.

(c) The copy of the treasury challans referred to in sub-rule (4) and sub-rule (12) may be submitted within seven days of submitting the return, in cases where the return has been submitted online.

- (13) The Commissioner shall have power to modify or amend the format of tax return or annual return and may issue instructions regarding submission of tax return of tax period.

conclusion of the business.

(ii) Where a casual dealer fails to file the tax return within the time or the assessing authority is of the opinion that casual dealer is liable to pay tax under the Act and does not submit the tax return, the assessing authority shall serve a show cause notice to furnish the tax return and if he fails to furnish the tax return, the assessing authority shall assess according to the provisions of the Act.

- (11) Every dealer who is required to submit tax return under clause (a) and **clause (c)** of sub-rule (10), shall, along with tax return of each tax period, submit a list having following particulars in respect of tax invoices/sale invoice received by him in respect of purchases made by him during the tax period;
- (i) Name and address of dealer
 - (ii) Taxpayer's Identification Number
 - (iii) Assessment year
 - (iv) Tax period
 - (v) Name and address of registered dealer from whom goods purchased
 - (vi) Taxpayer's Identification Number of dealer selling goods
 - (vii) Tax-invoice no. or sale invoice no.
 - (viii) Date of tax-invoice or sale invoice
 - (ix) Description of goods
 - (x) Total amount of tax-invoice or sale invoice
 - (xi) Value of taxable goods
 - (xii) Amount of tax charged.
- (12) Before submitting the return under sub-rule (10) for a tax

period, the dealer shall in the manner laid down in these rules, deposit the amount of tax payable by him under the Act as disclosed in the return and shall submit to the assessing authority, along with the return a copy of the treasury challan in Form I :

Provided that the net tax payable upto 20th March for the tax period ending on 31st March of an year, shall be deposited and Treasury Challan of such deposit shall be submitted to the assessing authority upto 25th March of that year.

Explanation;-

For the purposes of this sub rule,-

- (i) the word "tax payable" includes amount of composition money;**
- (ii) Treasury Challan includes the Certificate of Tax Deducted under section 34 of the Act in form XXXI.**

(12-A) (a) Various returns prescribed in this rule may be submitted either online on the official website of the department or in hard copy :

Provided that in case of dealers, whose aggregate of turnover as referred to in sub-rule (1), is likely to exceed or has exceeded in preceding assessment year one crore rupees **or such amount as may be determined by the State Government from time to time**, such dealer shall submit return on line on the official web-site of the department but the Commissioner by general or specific order, in case of any unforeseen circumstances for adequate reasons to be

recorded in writing, may permit submission of return in hard and / or soft copy.

(b) The return being submitted online on the official website of the department must be authenticated by the digital signature of the dealer or of the person referred to in sub-rule (6) of rule 32, issued by a certifying authority in accordance with the provision of Section 35 of the Information Technology Act, 2000, failing which it shall be treated as a soft copy of the return only and the dealer will have to file a hard copy thereof within seven days from the last date prescribed for submitting the return.

(c) The copy of the treasury challans referred to in sub-rule (4) and sub-rule (12) may be submitted within seven days of submitting the return, in cases where the return has been submitted online.

(13) The Commissioner shall have power to issue instructions regarding submission of tax return.

Amendment of rule 46 **20.** In the said rules for the existing rule 46 set out in Column-I below, the rule as set out in Column-II shall be substituted, namely:-

Column-I Existing rule	Column-II Rule as hereby Substituted
46(1) Any amount of tax assessed by the assessing authority under section 25 or section 26 or section 28 in excess of tax deposited by the dealer shall be deposited in the manner prescribed in rule 12 after service of notice of demand on the dealer.	46(1) As soon as assessment has been made the assessing authority shall serve to the dealer a notice of assessment and demand together with certified copy of order of assessment free of charge
(2) Notice of demand referred to in sub-section(3) of section 25, sub-section (5) of section 26, sub section (6) of section 28 and sub-rule (1) shall be	(2) Any amount of tax assessed by the assessing authority under section 25 or section 26 or section 28 in excess of tax deposited by the dealer shall be deposited in the

prepared in form XXVIII.

manner prescribed in rule 12 after service of notice of demand along with copy of the order of assessment on the dealer.

(3) Notice of demand referred to in sub-section (3) of section 25, sub-section (5) of section 26, sub-section (6) of section 28 and sub-rule (1) shall be prepared in form XXVIII.

Amendment of rule 49 21. In the said rules, in rule 49 for the existing sub-rule (2) set out in Column-I below, the sub-rule as set out in Column-II shall be substituted, namely:-

Column-I

Existing sub-rule

- (2) Each certificate referred to in sub-rule (1) shall be in respect of deductions made during a calendar month.

Column-II

Sub-rule as hereby substituted

- (2) Each certificate referred to in sub-rule (1) shall be in respect of deductions made during a calendar month and shall be issued by the contractee to contractor or by contractor to sub contractor or by lessee to lessor or by purchaser to seller as the case maybe, before expiry of 20th day of succeeding month in which deduction has been made.

Amendment of rule 54 22. In the said rules for the existing rule 54 set out in Column-I below, the rule as set out in Column-II shall be substituted, namely:-

Column-I

Existing rule

- 54(1) The State Government may, by notification in the Gazette, direct, under section 49, the establishment of check-posts and barriers at such places within the State as may be specified in the notification.
- (2) When a Check Post is set up upon a thoroughfare or a road, barriers may be erected across the road or thoroughfare in the form of contrivance to enable vehicles or vessels being intercepted, detained or searched.
- (3)(a) The owner, driver any other person-in-charge of the vehicle or vessel shall, in respect of such goods carried in the vehicle or the vessel as are notified under or referred to in sub-section (1) of section 50 and exceeding the quantity, measure or value

Column-II

Rule as hereby substituted

- 54(1)(a) The owner, driver or any other person-in-charge of the vehicle or vessel shall, in respect of such goods carried in the vehicle or the vessel as are notified under or referred to in sub-section (1) of section 50 and exceeding the quantity, measure or value specified in the notification therein, carry with him the following documents-
- (i) form of declaration for import in Form XXXVIII or certificate in Form XXXIX hereinafter in these rules referred to as declaration or certificate, as the case may be, in duplicate, duly filled and signed by the purchaser and seller of the goods or where goods are transferred

specified in the notification therein, carry with him the following documents-

- (i) form of declaration for import in Form XXXVIII or certificate in Form XXXIX hereinafter in these rules referred to as declaration or certificate, as the case may be, in duplicate; duly filled and signed by the purchaser and seller of the goods or where goods are transferred otherwise than by way of sale, by consignor & consignee of the goods with status and address..
 - (ii) Cash memo, bill, invoice or challan;
 - (iii) authorization for transit of goods / goods challan (hereinafter referred to as trip sheet) in triplicate.
- (b) The owner, driver or any other person-in-charge of the vehicle or vessel shall in respect of all other goods carried in such vehicle or vessel carry with him a trip sheet in triplicate.
- (4)(a) A declaration or certificate –
- (i) in respect of which a report has been made under sub-rule (9) or rule 56 or sub-rule (8) of rule 57, or
 - (ii) which is declared as obsolete and invalid by the Commissioner under sub-rule (13) of rule 56 or sub-rule (10) of rule 57, shall not be valid with effect from the date of the report or the date from which it is so declared, as the case may be, for the purpose of sub-rule (3).
- (b) A certificate whose period of validity as specified in sub-rule (4) of rule 57 has expired shall not be valid for the purposes of sub-rule (3).
- (5) The owner of the truck or vessel or the transport agency,

otherwise than by way of sale, by consignor & consignee of the goods with status and address ;

(ii) Cash memo, bill, invoice or challan;

(b)The owner, driver or any other person-in-charge of the vehicle or vessel shall in respect of all other goods carried in such vehicle or vessel carry *such documents as may be prescribed by the Commissioner in duplicate.*

(2)(a) A declaration or certificate –

(i) in respect of which a report has been made under sub-rule (9) or rule 56 or sub-rule (8) of rule 57, or

(ii) which is declared as obsolete and invalid by the Commissioner under sub-rule (13) of rule 56 or sub-rule (10) of rule 57, shall not be valid with effect from the date of the report or the date from which it is so declared, as the case may be, for the purpose of sub-rule (3).

(b) A certificate whose period of validity as specified in sub-rule (4) of rule 57 has expired shall not be valid for the purposes of sub-rule (3).

(3) The owner of the truck or vessel or the transport agency, forwarding agency or clearing agents, as the case may be, shall deliver to the consignee, while delivering the consigned goods, the duplicate copy of the declaration or certificate, as the case may be.

(4) The owner, driver or any other person-in-charge of the vehicle or vessel shall carry the trip sheet in Form XL in respect of goods referred to in clause (a) of sub-rule (1). Separate trip sheets shall be submitted for goods meant for different destinations.

(5) The commissioner may from

forwarding agency or clearing agents, as the case may be, shall deliver to the consignee, while delivering the consigned goods, the duplicate copy of the declaration or certificate, as the case may be.

- (6) The trip sheet referred to in sub-rule (3) shall be in Form XL and shall contain details in respect of all goods referred to in clauses (a) and (b) of sub-rule (3) being carried by a vehicle or vessel. Separate trip sheets shall be submitted for goods meant for different destinations.
- (7) The commissioner may from time to time issue instructions with regard to the procedure to be followed regarding import of goods from out of State and submission of declaration or certificate before assessing authority.

time to time issue instructions with regard to the procedure to be followed regarding import of goods from out of State and submission of declaration or certificate before assessing authority.

Amendment of rule 55

23. In the said rules for the existing rule 55 set out in Column-I below, the rule as set out in Column-II shall be substituted, namely:-

Column-I

Existing rule

- 55(1)**At every check-post or barrier or at any other place, when so required by the officer-in-charge of the check-post or an officer empowered under rule 5 to exercise powers under section 45 or section 48, the owner, driver or any other person-in-charge of the vehicle or vessel, as the case may be, shall stop the vehicle or vessel and keep it stationary as long as may be required by such officer. He shall also allow such officer to examine the contents of the vehicle or vessel and to inspect all documents and records relating to the goods carried, which may be in his possession or in the possession of any other person in the vehicle or vessel.
- (2)The owner, driver or any other person-in-charge of the vehicle or vessel, as the case may be, shall, if so required by the officer referred to

Column-II

Rule as hereby substituted

- 55(1)***At any place inside the state when so required by an officer empowered under rule 5 to exercise powers under section 45 or section 48, the owner, driver or any other person-in-charge of the vehicle or vessel, as the case may be, shall stop the vehicle or vessel and keep it stationary as long as may be required by such officer. He shall also allow such officer to examine the contents of the vehicle or vessel and to inspect all documents and records relating to the goods carried, which may be in his possession or in the possession of any other person in the vehicle or vessel.*
- (2)***If on such examination, the officer finds or has reason to believe that –*
- (a)***any one or more consignments*

in sub-rule (1), give him his name and complete address, the name and complete address of the owner of the vehicle or vessel and the name and complete address of the owner of the goods if he is not present in the vehicle or vessel.

(3) If on such examination, the officer finds or has reason to believe that –

(a) any one or more consignments are not covered by one or more of the documents referred to in sub-rule (3) of rule 54; or

(b) any such documents in respect of any consignment is false, bogus, incorrect, incomplete or invalid,

the officer shall issue a notice to the driver or person-in-charge of the vehicle or vessel why the goods should not be seized.

(4) The officer, if he is satisfied as to the reason or reasons for the omission or defect, as the case may be, may vacate the notice after recording his finding therefor.

(5) If the officer is not satisfied with the explanation furnished by the owner, driver or the person-in-charge of the vehicle, he shall order the seizure of the goods and furnish a receipt to the person aforesaid in respect of the goods seized.

(6) The commissioner may from time to time issue instructions with regard to the procedure to be followed regarding search and seizure of goods imported into the State from out of State.

are not covered by one or more of the documents referred to in sub-rule (1) of rule 54; or

(b) any such documents in respect of any consignment is false, bogus, incorrect, incomplete or invalid, the officer shall issue a notice to the driver or person-in-charge of the vehicle or vessel why the goods should not be seized.

(3) The officer, if he is satisfied as to the reason or reasons for the omission or defect, as the case may be, may vacate the notice after recording his finding therefor.

(4) If the officer is not satisfied with the explanation furnished by the owner, driver or the person-in-charge of the vehicle, he shall order the seizure of the goods and furnish a receipt to the person aforesaid in respect of the goods seized.

(5) The commissioner may from time to time issue instructions with regard to the procedure to be followed regarding search and seizure of goods imported into the State from out of State.

Amendment of rule 56

24. In the said rules for the existing rule 56 set out in Column-I below, the rule as set out in Column-II shall be substituted, namely:-

Column-I

Existing rule

56(1) A registered dealer desirous of importing or receiving into the State from any place outside the State, goods notified under or referred to in sub-section (1) of section 50 in excess of the quantity, measure or value specified there under, shall send to the selling dealer or

Column-II

Rule as hereby substituted

56(1) A registered dealer desirous of importing or receiving into the State from any place outside the State, goods notified under or referred to in sub-section (1) of section 50 in excess of the quantity, measure or value specified thereunder, shall send to the selling dealer or

consignor of the other State two copies of the declaration obtained by him under sub-rule (4).

- (2) The registered dealer shall apply to the assessing authority having jurisdiction over his principal place of business, for the issue of blank Declaration Forms.

Provided that the assessing authority at the time of issue of declaration or certificate may require the dealer to furnish such details as may be required by the instructions issued by the commissioner from time to time.

- (3) No blank declaration form shall be issued by the assessing authority except on payment of a fee at a rate of five rupees per form, The application shall be signed by one of the persons mentioned in sub-rule (6) of rule 32.
- (4) If the assessing authority is satisfied that the demand of the dealer for blank declaration forms is genuine and reasonable, he may issue such number of forms, as he deems fit. No declaration form shall be issued unless the dealer has rendered an account of all such forms obtained earlier.
- (5) If the fee paid is more than the fee payable for the forms issued, the balance shall remain to the credit of the dealer to be adjusted against future issues of the forms to him.
- (6) The registered dealer shall send the original and duplicate portions of the form to the selling dealer or consignor of the other State after filling in all the required particulars and signing it.
- (7) Every declaration form obtained under sub-rule (4) shall be kept by the registered dealer in safe custody. He shall be personally liable for the loss, destruction or theft of any such form and the loss to the Government revenue, if any, resulting directly or indirectly from such loss, destruction or theft.
- (8) No registered dealer to whom a

consignor of the other State two copies of the declaration obtained by him under sub-rule (4) or downloaded from official website of the department.

- (2) The registered dealer shall apply to the **assessing authority** having jurisdiction over his principal place of business, for the issue of blank Declaration Forms **or shall download from official website of the department in such manner as the Commissioner may prescribe:**

Provided that the assessing authority at the time of issue of declaration or certificate may require the dealer to furnish such details as may be required by the instructions issued by the Commissioner from time to time.

- (3) No blank declaration form shall be issued by the assessing authority except on payment of a fee at a rate of **fifty** rupees per form **or such amount as may be determined by the State Government from time to time.** The application shall be signed by one of the persons mentioned in sub-rule(6) of rule 32.
- (4) If the assessing authority is satisfied that the demand of the dealer for blank declaration forms is genuine and reasonable, he may issue such number of forms, as he deems fit. No declaration form shall be issued unless the dealer has rendered an account of all such forms obtained earlier.
- (5) If the fee paid is more than the fee payable for the forms issued, the balance shall remain to the credit of the dealer to be adjusted against future issues of the forms to him.
- (6) The registered dealer shall send the original and duplicate portions of the form to the selling dealer or consignor of the other State after filling in all the required particulars and signing it.
- (7) Every declaration form **downloaded or** obtained under sub-

declaration form has been issued shall transfer the same to another person except for the lawful purpose of sub-rule (1).

(9) Every registered dealer to whom a declaration form is issued under sub-rule (4) shall maintain in register in Form XLI a true and complete account of every such form. If any form is lost, destroyed or stolen, the dealer shall forthwith report the fact to the assessing authority, make appropriate entries in the aforesaid register and take steps to issue proper public notice of such loss, destruction or theft.

(10) The registered dealer shall forthwith surrender all unused forms remaining in stock with him at the time of discontinuance of his business or on the cancellation or expiry of the period of validity of his registration certificate, as the case may be.

(11) When a duly completed declaration form, issued by the purchasing dealer or the consignee to the selling dealer or consignor, is lost in transit or by the selling dealer or consignor, the purchasing dealer or consignee shall, on demand by such selling dealer or consignor, issue a duplicate declaration form to him in the same manner as declaration form originally issued:

Provided that before issuing it, the purchasing dealer or consignee shall give the following declaration in red ink, duly signed by him on each of the three portions of such duplicate form;

“I, hereby declare that this is the duplicate of the declaration form no. signed on and issued to M/S in respect of(Description of goods) valuing Rs.

Signature”

rule(4) shall be kept by the registered dealer in safe custody. He shall be personally liable for the loss, destruction or theft of any such form and the loss to the Government revenue, if any, resulting directly or indirectly from such loss, destruction or theft.

(8) No registered dealer **who has downloaded or obtained a declaration form** shall transfer the same to another person except for the lawful purpose of sub-rule (1).

(9) Every registered dealer to whom a declaration form is issued under sub-rule (4) **or downloaded by the dealer** shall maintain in register in Form XLI a true and complete account of every such form. If any form is lost, destroyed or stolen, the dealer shall forthwith report the fact to the assessing authority, make appropriate entries in the aforesaid register and take steps to issue proper public notice of such loss, destruction or theft.

(10)The registered dealer shall forthwith surrender all unused forms remaining in stock with him at the time of discontinuance of his business or on the cancellation or expiry of the period of validity of his registration certificate, as the case may be.

(11) When a duly completed declaration form, issued by the purchasing dealer or the consignee to the selling dealer or consignor, is lost in transit or by the selling dealer or consignor, the purchasing dealer or consignee shall, on demand by such selling dealer or consignor, issue a duplicate declaration form to him in the same manner as declaration form originally issued:

Provided that before issuing it, the purchasing dealer or consignee shall give the following declaration in red ink, duly signed by him on each of the three portions of such duplicate form;

(12) The Commissioner shall, from time to time, publish in the Gazette the particulars of the dealer and the form in respect of which a report has been received under sub-rule (9).

(13) The Commissioner may, by notification, declare that forms of a particulars series, design or colour shall be deemed obsolete and invalid with effect from such date as he may specify, and may in their place substitute new forms of fresh series, design or colour.

(14) Where a notification is issued under sub-rule (13), all registered dealers shall on or before the date with effect from which the forms are so declared obsolete and invalid, surrender to the assessing authority all unused forms declared obsolete and invalid which may be in their possession and obtain in exchange such new forms as may be substituted in place thereof:

Provided that new forms shall not be issued to a dealer until he has rendered account of the forms previously issued to him and until he has returned the balance, if any, to the Assistant Commissioner.

(15) No registered dealer shall issue any declaration except in a declaration form obtained by him from the assessing authority having jurisdiction over his principal place of business and not declared obsolete or invalid under the provisions of sub-rule (13).

(16) The assessing authority shall, in respect of all declaration forms received from other authorities, issued by him to dealers and surrendered by the dealers, maintain an account in a register prescribed by the Commissioner.

“I, hereby declare that this is the duplicate of the declaration form no. signed on and issued to M/S in respect of (Description of goods) valuing Rs.

Signature”

(12) The Commissioner shall, from time to time, publish in the Gazette the particulars of the dealer and the form in respect of which a report has been received under sub-rule(9).

(13) The Commissioner may, by notification, declare that forms of a particulars series, design or colour shall be deemed obsolete and invalid with effect from such date as he may specify, and may in their place substitute new forms of fresh series, design or colour.

(14) Where a notification is issued under sub-rule (13), all registered dealers shall on or before the date with effect from which the forms are so declared obsolete and invalid, surrender to the assessing authority all unused forms declared obsolete and invalid which may be in their possession and obtain in exchange such new forms as may be substituted in place thereof:

Provided that new forms shall not be issued to a dealer until he has rendered account of the forms previously issued to him and until he has returned the balance, if any, to the Assistant Commissioner.

(15) No registered dealer shall issue any declaration except in a declaration form obtained by him from the assessing authority **or downloaded by the dealer from the website**, having jurisdiction over his principal place of business and not declared obsolete or invalid under the provisions of sub-rule(13).

(16) The assessing authority shall, in respect of all declaration forms

received from other authorities, issued by him to dealers and surrendered by the dealers, maintain an account in a register prescribed by the Commissioner.

Amendment of rule 58 **25.** In the said rules for the existing rule 58 set out in Column-I below, the rule as set out in Column-II shall be substituted, namely:-

Column-I

Existing rule

58(1) The driver or person-in-charge of a vehicle carrying goods commencing journey from a place outside the State and destined for a place outside the State or the driver or person-in-charge of a vehicle which carries goods in the circumstances referred to section-52, shall present application in Form XLIII in triplicate for issue of authorization for transit of goods to the officer-in-charge of check-post or barrier, if any, established near the point of entry into the State hereinafter called the entry check-post:

Provided that where any goods are carried from outside the State by rail, river, air, post or courier at any place inside the State for transporting outside the State by road by a vehicle, the driver or person- in-charge of the vehicle which will carry goods outside the State shall present application in Form XLIV in triplicate for issue of authorization for transit of goods to the assessing authority having jurisdiction over the place where goods have been received by rail, river, air, post or courier.

(2) The officer-in-charge of the entry check-post or the assessing authority referred to in proviso to sub-rule (1), as the case may be, shall, after examining the documents and after making such enquiries as he deems necessary, specify on all the copies of the application for issue of transit authorization the check-post or barrier (hereinafter referred to as the Exit check-post) of the State to be crossed by the vehicle and the time

Column-II

Rule as hereby substituted

58 **The driver or person-in-charge of a vehicle carrying goods referred to in sub-section (1) of section 50, coming from a place outside the State and destined for a place outside the State, passes through the State, the driver or person-in-charge of a vehicle shall carry such documents and follow such procedures as may be determined by general or special order issued by the Commissioner from time to time, failing which it shall be presumed that the goods carried thereby are meant for sale within the State by the owner or person in charge of the vehicle.**

and date up to which it should be so crossed and deliver two copies of the authorization for transit to the driver or person-in-charge of the vehicle retaining one copy himself.

- (3) The driver or person-in-charge of the vehicle shall stop his vehicle at such exit check-post, surrender one copy of the authorization for transit of goods and allow the Officer-in-charge of the check-post to inspect the documents, consignments and goods in order to ensure that the consignment being taken out of the State is the same as mentioned in the trip sheet. The Officer-in-charge of the exit check-post shall issue a receipt on the other copy of the authorization for transit of goods.
- (4) The officer-in-charge of the exit check-post shall have power to detain, unload and search contents of the vehicle for the purpose of detecting evasion of tax.
- (5) The commissioner may from time to time issue instructions with regard to the procedure to be followed regarding issue and surrender of authorization for transit of goods.

Amendment of rule 68 26. In the said rules, in rule 68 for the existing sub-rule (2) set out in Column-I below, the sub-rule as set out in Column-II shall be substituted, namely:-

Column-I

Existing sub-rule

- (2) The petition shall be filed along with the proof of deposit of required fee of rupees five thousand and the copy of the notice impugned in the petition.

Column-II

Sub-rule as hereby substituted

- (2) **The petition shall contain the proof of deposit of required fee of rupees five thousand, proof of deposit of tax on disclosed turnover which has not been disclosed before the assessing authority and the copy of the notice impugned in the petition.**

Amendment of rule 69 27. In the said rules, for the existing rule 69 set out in Column-I below, the rule as set out in Column-II shall be substituted, namely:-

Column-I Existing rule	Column-II Rule as hereby substituted
<p>69 The Petition referred to in section 65 shall be presented before the Chairman of the Settlement Commission in the following format and shall accompany the annexures given below:</p> <p>Before the: Hon'ble Chairman, Settlement Commission, Uttar Pradesh Values Added Tax, Lucknow</p> <p>Subject - <u>Petition under Section 64 of the Uttar Pradesh Value Added Tax Act, 2008 for the Assessment Year.....</u></p> <p>M/S..... (Name and Address of the Petitioner) Petitioner</p> <p>Vs.Respondent</p> <p>Sir,</p> <p>The Petitioner above named begs to submit this petition Under Section 64 of the Uttar Pradesh Value Added Tax Act, 2008 against the notice served on him by (name of the authority who served the notice on the petitioner) under Section ----- (mention name of sub-section and section of the Act) proposing to impose on the petitioner tax or penalty exceeding one lakh rupees over and above the liability accepted by the petitioner. The petitioner challenges the above action of the respondent on the following grounds:-</p> <p>PRAYER</p> <p>(1) --- (2) --- (3) --- (4) ---</p> <p>Name & Signature of the petitioner / the person authorized by the petitioner</p> <p>Verification</p> <p>I the</p>	<p>69 The Petition mentioned in section 65 shall be presented before the Chairman of the Settlement Commission in the following format and shall accompany the annexures given below:</p> <p>Before the: Hon'ble Chairman, Settlement Commission, Uttar Pradesh Value Added Tax, Lucknow</p> <p>Subject - <u>Petition under section 64 of the Uttar Pradesh Value Added Tax Act, 2008 for the Assessment Year</u></p> <p>M/S (Name and Address of the Petitioner) Petitioner</p> <p>Vs.Respondent</p> <p>Sir,</p> <p>The Petitioner above named begs to submit this petition under section 64 of the Uttar Pradesh Value Added Tax Act, 2008 against the notice served on him by (name of the authority who served the notice on the petitioner) under sub-section of section (mention name of sub-section and section of the Act) proposing to impose on the petitioner tax or penalty exceeding one lakh rupees over and above the liability accepted by the petitioner. The petitioner is disclosing his turnover of Rs. which has not been disclosed before the assessing authority and the additional amount payable on such turnover is Rs. (details enclosed) The petitioner hereby challenges the above action of the respondent on the following grounds:</p> <p>----- ----- -----</p>

above named petitioner/the person authorized by the petitioner do hereby declare that the information, facts, and other contents of the petition are correct and true to the best of my knowledge and belief. I further declare that no other petition has been filed earlier before the Commission on the subject matter of this petition.

and prays as follows:-

PRAYER

- (1) ---
- (2) ---
- (3) ---
- (4) ---

Name & Signature of the petitioner / the person authorized by the petitioner

Place:

Verification

Date:

I the

Name & Signature of the petitioner/the person authorized by the petitioner

petitioner do hereby declare that the information, facts, and other contents of the petition are correct and true to the best of my knowledge and belief. I further declare that no other petition has been filed earlier before the Commission on the subject matter of this petition.

Documents enclosed with this petition:

- (1) Copy of the notice impugned in this petition.
- (2) Copy of challan no dated deposited in as proof of deposit of the required fee.
- (3) Proof of deposit of admitted tax.
- (4) Any other relevant document, if any, ----- (mention title of document)

Place:

Date:

Name & Signature of the petitioner / the person authorized by the petitioner

Documents enclosed with this petition:

- (1) **Copy of the notice impugned in this petition.**
- (2) **Copy of challan no..... dated deposited in as proof of deposit of the required fee.**
- (3) **Proof of deposit of admitted tax.**
- (4) **Proof of deposit of additional amount of tax payable as mentioned above.**
- (5) **Detail of full disclosure of turnover which has not been furnished to the assessing authority with additional amount of tax payable on such turnover.**
- (6) **Any other relevant document, if any, ----- (mention title of document)**

Amendment of rule 70 28. In the said rules, for the existing rule 70 set out in Column-I below, the rule as set out in Column-II shall be substituted, namely:-

	Column-I	Column-II
	Existing rule	Rule as hereby substituted
70 Tax Deferment	<p>(1) Industrial unit availing or granted the facility of exemption or reduction in the rate of tax under erstwhile Act, may apply to the Commissioner for issue of certificate of entitlement duly filled and signed by the person authorized under sub-rule (6) of rule 32, in form XLV up to 31st August 2008 or within thirty days from the date of publication of this rule whichever is later.</p> <p>(2) A copy of the application along with enclosures, if any, shall be served to the assessing authority and certified copy of such receipt shall be annexed to the application.</p> <p>(3) The assessing authority shall, after examining relevant record and after giving the dealer a reasonable opportunity of being heard if necessary, send to the Commissioner a report in form XLVI within a period of thirty days from the date of receipt of the application</p> <p>(4) If the Commissioner is satisfied that information furnished is correct and complete and report of the assessing authority confirms the particulars of the application, he shall issue the certificate of entitlement in form XLVII within sixty days of the receipt of the application.</p> <p>(5) If the net tax payable for tax periods commencing on January 2008 and ending with 30th June 2008, has not been deposited along with return of the tax period the same shall be deposited in following time</p>	<p>70 Tax Deferment and Entitlement Certificate</p> <p>(1) An industrial unit entitled for refund of net tax payable or earned input tax credit or both, as the case may be, under section 42, may apply in form XLV duly filled in and signed by the person authorized under sub-rule(6) of rule 32, to the Commissioner for issue of Certificate of Entitlement:</p> <p>Provided that where industrial unit is eligible for refund of earned input tax credit on the purchase of raw material, processing material, consumable stores, fuel other than petrol and diesel, lubricant required for use in manufacturing of goods and packing material used in the packing of manufactured goods, may apply to the Commissioner for issue of new or amended Certificate of Entitlement within 60 sixty days of publication of this rule:</p> <p>Provided further that where the amount of exemption or period of exemption of goods mentioned or described in the Certificate of Entitlement changes or varies on account of any order or direction of any competent court or authority or in compliance with any condition of exemption or otherwise, the industrial unit may apply within 60 days from the end of assessment year in which such event has taken place requiring amendment or within 60 days from the date of</p>

schedule:-

Serial no.	Tax period ending on	date up to which net tax has to be deposited
1-	31.01.2008	20.08.2008
2-	29.02.2008	20.09.2008
3-	31.03.2008	20.10.2008
4-	30.04.2008	20.11.2008
5-	31.05.2008	20.12.2008
6-	30.06.2008	31.07.2008

- (6) The net tax payable for the tax period after the tax period ending on 30th June 2008 shall be deposited along with return of the relevant tax period.
- (7) If an industrial unit fails to deposit the net tax payable for the period and within the time prescribed under sub-rule (5) of this rule, the unit shall be liable to pay the interest provided under subsection (2) of section 33 of the Act and penalty, if any, in accordance with the provisions of section 54 of the Act
- (8) The amount of refund or interest if any, under section 42 of the Act shall be made in accordance with the provisions of the rules 50 and 51.
- (9) Aggregate of amounts of tax payable under the Act and the Central Sales Tax Act, 1956, shall be debited from the amount mentioned in the certificate of entitlement.
- (10) Payment of tax, for which facility of deferment is available, for any assessment year, shall be deferred for a period of five years and such period of five years shall commence on the date immediately following the last date prescribed for submission of tax return of the last tax period of such assessment year.

publication of this rule whichever is later.

- (2) **Before submitting the application under sub rule (1) a copy of the application along with enclosures, if any, shall be served to the concerned assessing authority and certified copy of such receipt shall be annexed to the application.**

- (3) The assessing authority shall, after examining relevant record and after giving the dealer a reasonable opportunity of being heard if necessary, send to the Commissioner a report in form XLVI within a period of thirty days from the date of receipt of the application
- (4) If the Commissioner is satisfied that information furnished is correct and complete and report of the assessing authority confirms the particulars of the application, he shall issue **or amend** the certificate of entitlement in form XLVII **within sixty days from the date of receipt of application :**

Provided that if Commissioner is satisfied that there is prima-facie evidence on the record that particular contained in the application is wrong or incomplete or is not worthy of credence, he shall serve a show cause notice to the applicant and after considering the reply to show cause notice and further evidence, if any, submitted in the support of reply, may pass an order in writing for issue of a new or amended Certificate of Entitlement or reject the application. A copy of such order shall be served to the applicant.

(11) The dealer availing the facility of deferment or refund of net tax payable under the Act shall file statement of computation of net tax payable, total amount of eligibility, amount availed up to last month, amount availed in the month and balance at the end of the month, along with the return of the tax period in form XLVIII

(5) If the net tax payable for tax periods commencing on January 2008 and ending with 30th June 2008, has not been deposited along with return of the tax period the same shall be deposited in following time schedule:-

Sl no.	Tax period ending on	date up to which net tax has to be deposited
1-	31.01.2008	20.08.2008
2-	29.02.2008	20.09.2008
3-	31.03.2008	20.10.2008
4-	30.04.2008	20.11.2008
5-	31.05.2008	20.12.2008
6-	30.06.2008	31.07.2008

(6) The net tax payable for the tax period after the tax period ending on 30th June 2008 shall be deposited along with return of the relevant tax period.

(7) If an industrial unit fails to deposit the net tax payable for the period and within the time prescribed under sub-rule (5) of this rule, the unit shall be liable to pay the interest provided under subsection (2) of section 33 of the Act and penalty, if any, in accordance with the provisions of section 54 of the Act

(8) The amount of refund or interest if any, under section 42 of the Act shall be made in accordance with the provisions of the rules 50 and 51.

(9) **Aggregate of amounts of tax payable under the Act / the Central Sales Tax Act, 1956 and amount of earned input tax credit on the purchase shall be debited from the amount mentioned in the Certificate of Entitlement.**

(10) Payment of tax, for which

facility of deferment is available, for any assessment year, shall be deferred for a period of five years and such period of five years shall commence on the date immediately following the last date prescribed for submission of tax return of the last tax period of such assessment year.

- (11) The dealer availing the facility of deferment or refund of net tax payable under the Act or under the Central Sales Tax Act or earned input tax credit, shall file statement of computation of earned input tax credit, net tax payable under the Act or under the Central Sales Tax Act, total amount of entitlement, amount availed up to last tax period, amount availed in the tax period and balance at the end of the tax period, along with the return of the tax period in form XLVIII.

**Insertion of
rule 75-A**

- 29. In the said rules, after rule 75 the following rule shall be inserted, namely:-**

75-A "Ist copy of any order issued by the assessing authority shall be supplied to the dealer free of cost and next copy of any order shall be supplied to the dealer on furnishing copying folio of value of twenty rupees. If order is more than 4 pages the fee shall be five rupees per page. The amount of fee may be changed by the State government from time to time."

**Fee for
copy of
any
order**

Insertion of new Form VII-A 30. In the said rules after Form VII the following Form shall be inserted, namely:-

FORM - VII-A

Department of Commercial Taxes, Government of Uttar Pradesh

[See rule-32A of the UPVAT Rules, 2008]

Application for Registration of casual traders

Passport
size
photograph
of the
Applicant

[Before filling the Form read the instructions]

To,

Registering Authority,

Receipt No.

Date _____

											d	d	m	m	y	y	y	y
--	--	--	--	--	--	--	--	--	--	--	---	---	---	---	---	---	---	---

Sir,

I-----s/o, d/o, w/o-----status -----, M/S(name of the firm) -----, hereby apply for the registration under Section-26A of UP Value Added Tax Act, 2008 and allotment of Taxpayers' Identification Number. For the purpose of registration I furnish the particulars of business as follows:

[illegible]

Proprietorship <input type="checkbox"/>	Partnership <input type="checkbox"/>	HUF <input type="checkbox"/>	Company <input type="checkbox"/>	Society <input type="checkbox"/>
State or Central Govt. Corporation <input type="checkbox"/>	Club <input type="checkbox"/>	Association <input type="checkbox"/>	Any other	

13. Date of Commencement of Business	d	d	m	m	y	y	y	y
--------------------------------------	---	---	---	---	---	---	---	---

14. If you have been granted registration in UP, under this Act, as casual traders or otherwise at any time prior to filing this application, please provide registration no. for the last such registration granted to you and year in which it was granted.	Not applicable		Registration No.		
15. Period for which registration is required	From			To	
16. Description of main commodities you propose to deal in .	1				
	2				
	3				
	etc.				

17. Description of accounts to be maintained	1.	2.
	3.	4.
	5.	6.
	7.	8.
	9.	10.

18. Details of Bank Accounts	Sl.No.	Name and address of the branch	Nature of A/c	Account Number

19. Details of Registration Fee	Sl.No.	Description	Amount	Treasury Challan No.	Date	Name of branch of bank
	1.	Registration Fee				

DECLARATION

I.....S/o, D/o, w/o.....Status....., do hereby declare that the particulars given above are correct and true to the best of my knowledge and belief. I undertake to inform immediately to the registering authority / assessing authority in the Commercial Taxes Department of any change in the above particulars.

Date -

Signature of the Applicant -

Place -

Status -

Insertion of new 31. In the said rules after Form XI the following Form shall be inserted, Form XI-A namely:-

FORM - XI A

Department of Commercial Taxes, Government of Uttar Pradesh

[See sub-rules (6) of rule-32A of the UPVAT Rules, 2008]

Certificate of Registration and Allotment of TIN

(For Casual Traders)

Passport Size Photograph of the Applicant

M/s.....whose principal place of business is situated at..... located in Commercial Tax Circle /

Sector..... subject to provisions of the Uttar Pradesh Value Added Tax Act, 2008, is hereby registered as a dealer and is allotted as its Taxpayer's Identification Number [TIN]. This Registration Certificate is valid with effect fromtill

Sl No	Particulars		
1	2	3	
1.	Nature of business		
2.	Description of goods	1.	
		2.	
		3.	
		4.	
		5.	
		6.	
		7.	
		8.	
		9.	
		10.	
		--	
3.	Place of branches in U.P. & outside U.P.	1.	
		2.	
		3.	
		4.	
		5.	
		6.	
		7.	
		8.	
		9.	
		10.	
		--	

Place:

Date:

Registering Authority

Signature and seal

Amendment of Form XXIII 32. In the said rules for the existing Form XXIII set out in Schedule A below, the Form as set out in Schedule B shall be substituted, namely:-

Schedule A

Existing Form

FORM - XXIII

Department of Commercial Taxes, Government of Uttar Pradesh

(See rule 42 of the UPVAT Rules, 2008)

Audit report by specified authority

PART-I

Certified that I/we have verified the correctness and completeness of the returns for the period mentioned below.

sr. no.	Particular	Descriptions
i-	Name and style of the dealer	
ii-	Address of the principal place of the business	
iii-	Tax payers identification Number(TIN)	

iv-	Certificate of Entitlement no. if any	
v-	PAN	
vi-	Central Excise Registration Certificate no.	
vii-	Registration Certificate in any other Act if any	
viii-	Period of the return verified	from.....to.....
ix-	Return verified(tick)	(i) under UPVAT Act 2008
		(ii) under the Central Sales Tax Act 1956

Certified that subject to my/ our observations and comments about non compliances, shortcomings, deficiencies in the returns filed by the dealer as given in the part II of the detailed report attached.

- 1- In my/our opinion the books of accounts and other related records and registers maintained by the dealer are sufficient for verification of correctness and completeness of the returns.
- 2- The gross turnover of the sales and purchase declared in the returns include all the transactions of sales and purchase concluded during the period under the verification.
- 3- The adjustment to the turnover of sales /purchases is based on the entries made in the books of accounts during the period of verification.
- 4- The deductions from the gross turnover of sales or purchases, as the case may be, including the deduction on account of goods returned, claimed in the returns are in conformity with the provisions of the relevant Act.
- 5- Considering the classification of goods sold and rate of tax applicable, computation of tax payable as shown in the returns is correct.
- 6- Computation of Input Tax Credit admissible in respect of purchases made during the period of verification and adjustment to ITC claimed in the previous year is correct.
- 7- List of purchases from registered dealer as submitted along with return in prescribed form is found correct and complete for the relevant period of verification.
- 8- Other information required to be furnished in the return is correct and complete.
- 9- For the purpose of the verification of the return of the period under verification I/We have relied on
 - (a) Books of accounts & documents maintained for the period ending on..... namely
 - (i).....(ii).....(iii).....(iv).....
 - (v).....(vi).....(vii).....(viii).....
 - (b) Profit and loss account and balance sheet for the year ending on.....
 - (c) Documents in support of concession and deduction claimed are
 - (i).....(ii).....(iii).....
 - (iv).....(v).....(vi).....
 - (d)
 - (e)
- 10- Following are the major changes made during the period of verification
 - (i) Changes in the constitution of the business
 - (ii) Changes in the method of valuation of the stock
 - (iii) Changes in the accounting system
 - (iv) Any other changes affecting the business prospects
- 11- Comments and observations on non compliances, shortcomings, and deficiencies in the filing of returns and accounts maintained are recorded in the part II of the audit report.
- 12- Summary of the result of the verification of the return for the period under verification regarding additional tax liability and additional amount of refund under different tax laws are as follow,

sr. no.	particular	as per return	as per a/c s	difference
1	2	3	4	5
1-	Tax payable under UPVAT Act, 2008			
2-	ITC adjusted in UPVAT Act, 2008			
3-	Net tax payable under UPVAT Act, 2008			
4-	Tax payable under the CST Act, 1956			
5-	ITC adjusted in CST Act, 1956			
6-	Net tax payable under CST Act, 1956			
7-	Total ITC adjusted in UPVAT and CST			
8-	ITC adjusted against dues under UPTT or UPVAT			

	(i)			
	(ii)			
	(iii)			
	(iv)			
	(v)			

7.	Details of Bank Accounts		
S.N.	Name & address of the branch	Nature of A/c	Account No.
I			
II			
III			

Section B:-Business related information:

1-	Nature of Business (Tick the appropriate Box/Boxes)					
	Wholesale <input type="checkbox"/>	Retail <input type="checkbox"/>	Manufacturing / Processing <input type="checkbox"/>	Import <input type="checkbox"/>		
	Commission agency <input type="checkbox"/>	Works contract <input type="checkbox"/>	Transfer of right to use any goods <input type="checkbox"/>	Hire purchase <input type="checkbox"/>		
	Export <input type="checkbox"/>	Any other				
2-	Constitution of dealer(Tick the appropriate Box/Boxes)					
	Proprietorship <input type="checkbox"/>	Partnership <input type="checkbox"/>	HUF <input type="checkbox"/>	Company <input type="checkbox"/>	Society <input type="checkbox"/>	
	State or Central Govt. Corporation <input type="checkbox"/>	Club <input type="checkbox"/>	Association <input type="checkbox"/>	Any other		

3- Name of the commodities related to the business		
sr.no.	class of goods	specific name of the goods

4-	Business activity in the brief

5-	Opted for Composition under section 6 of UPVAT(tick only)	Reseller	Civil Contractor	electrical Contractor	any other	
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Section C:- Information related to form of declaration or certificate issued by Department of commercial Tax during the period of verification:-

1-	Detail of Forms-							
Sl. No.	Name of Form	Opening Balance	Received	Used		Lost/ Destroyed	Forms Surrendered	Closing Balance
		No.	No.	No.	Amount Covered	No.	No.	No.
1	2	3	4	5(a)	5(b)	6	7	8
i	XXI							
ii	XXXI							
iii	XXXVIII							
iv	C							
v	F							
vi	H							
vii	EI							
viii	EII							
ix	I							

Section F- Information regarding Purchase and sale, opening& closing stock

1- Statement of inventories of opening/closing stock/purchase/manufacture/sale

(a) OPENING STOCK

S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc			

(b) Purchase

S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc			

(c) Received by transfer

S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc			

(d) Received otherwise

S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc			

(e) sale within State

S.N.	name of the commodity	measure/quantity/weight	sale value
1	2	3	4
i-			
etc			

(f) sale in course of inter state trade or commerce

S.N.	name of the commodity	measure/quantity/weight	sale value
1	2	3	4
i-			
etc			

(g) sale in course of export of goods out of territory of India

S.N.	name of the commodity	measure/quantity/weight	sale value
1	2	3	4
i-			
etc			

(h) sale in course of import of goods out of territory of India			
S.N.	name of the commodity	measure/quantity/weight	sale value
1	2	3	4
i-			
etc			

(i) sale out side of the state(consignment sale/stock transfer etc)			
S.N.	name of the commodity	measure/quantity/weight	sale value
1	2	3	4
i-			
etc			

(j) Consumption in manufacturing			
S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc			

(k) Consumption in processing			
S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc			

(l) Consumption in packing			
S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc			

(m) Closing stock			
S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc			

2(a). Turnover of purchase					
S.N.	Particular of purchase	Vat goods (in Rs.)	Non vat goods (in Rs.)	Exempt goods (in Rs.)	Total (in Rs.)
i-	Purchases from registered dealer in UP				

ii-	Purchases from persons other than registered dealer in UP				
iii-	purchase in the course of import				
iv-	purchases in the course of export				
v-	Purchases during movement of goods from one state to another by transfer of document				
vi-	Purchases in course of inter-state trade or commerce				
vii-	Purchases in ex UP principal a/c				
viii-	Purchases in UP principals a/c				
ix-	any other purchase for any purpose				

2(b) Tax payable on the purchase from person other than registered dealer

S.N.	Name of commodity	purchase turnover of goods	rate of tax	Amount of tax
i-				
ii-				
iii-				
iv-				
v-				
vi-				
etc				

3(a) Turn over of sales

S.N.	Particular of sales	Vat goods (in Rs.)	Non vat goods(in Rs.)	Exempt goods (in Rs.)	Total (in Rs.)
i-	Sales to registered dealer in UP				
ii-	Sales to person other than registered dealer in UP				
iii-	Sales in the course of import				
iv-	Sales in the course of export u/s 5(1) of CST Act				
v-	Sales in the course of export u/s 5(3) of CST Act				
vi-	Sale under section 5 (5) of the CST Act 1956				
vii	sale under section 6(3) of the C ST Act 1956				
viii	Sale under section 8(6) of the CST Act 1956				
ix-	Sales out side state				
x-	Sales during movement of goods from one state to another by transfer of document				
xi-	Sales in the course of inter-state trade or commerce to registered dealer				
xii-	Sales in the course of inter-state trade or commerce to person other than registered dealer				
xiii-	Sales in ex UP principal a/c				
xiv-	Sales in UP principals a/c				
xv-	any other sale				

3(b) Tax payable under UPVAT

S.N.	Name of commodity	turnover of sales of goods	rate of tax	Amount of tax
i-				
ii-				
iii-				

iv-				
v-				
vi-				
etc.				

3(c) Tax payable under CST Act, 1956

S.N.	Name of commodity	particular of turnover	turn over in Rs.	Rate of tax	Amount of tax
1	2	3	4	5	
i					
ii-					
etc					

3(d) Tax payable on the turnover of sale in works contract under UPVAT Act

S.N.	name of commodity	taxable turnover	rate of tax	amount of tax
i-				
ii-				
iii-				
iv-				
etc	Total			

3(e) Tax payable on sale in the course of inter state trade of commerce in works contract

S.N.	Name of commodity	Rate of tax	Taxable turnover of sale against C	Taxable turnover of sale without C	Amount of tax
i-					
ii-					
iii-					
iv-					
etc	Total				

3(f)- Tax payable in case of transfer of right to use of any goods under UPVAT Act, 2008

S.N.	Name of commodity whose right to use is transferred	Taxable turnover of sale	rate of tax	Amount of tax
i-				
ii-				
iii-				
iv-				
etc	Total			

3(g)- Tax payable in case of transfer of right to use of any goods under CST Act, 1956

S.N.	Name of commodity whose right to use is transferred	Rate of tax	Taxable turnover of sale against C	Taxable turnover of sale without C	Amount of tax
i-					
ii-					
iii-					
iv-					
etc	Total				

4-Composition money

S.N.	Nature of works contract	Total amount received or receivable	Deduction allowed	Amount liable to composition money	Rate of composition	Amount of composition money
1	2	3	4	5	6	7
i						
ii						

5- Total tax payable

S.N.	Particulars	Amount
i	Tax On the purchase	
ii	Tax On the sale	
iii	Tax in case of works contract	
iv	Tax in case of the transfer of right to use any goods	
v	Amount of tax deducted at source	
vi	Amount of composition money	
vii	Tax under CST Act 1956	
viii	Total tax payable	

6- ITC

S.N.	Particular	Amount
i-	ITC brought forward from last assessment year	
ii-*	ITC earned during assessment year	
iii-	total (i+ii)	
iv	ITC adjusted against tax payable in CST for current year	
v-	ITC adjusted against tax payable in UPVAT for current year	
vi-	ITC adjusted against dues in UPTT	
vii-	ITC adjusted against any other dues	
viii-	ITC refunded under section 41	
ix-	ITC refunded under section 15 (other than section 41)	
x-	Total (iv +v +vi +vii +viii +ix)	
xi-	ITC in balance	
xii	ITC carried forward for next year	

7-Filing of return and payment of tax**(a) Filing of return and payment of tax**

period	Filing of return		Payment of tax	
	Due date	Date of filing	Due date	date of payment
April				
May				
June				
July				
Aug				
Sept				
Octo				
Nov				
Dec				
Jan				
Feb				
Mar				

(b) Observation

Observation about delay in filing of return, delay in payment of tax, or non payment of tax or short payment of tax if any

8(a)- Details of deposit along with return of tax period in Treasury/ bank					
Month	amount	TC no.	Date	Name of the bank/Treasury	address of the Branch
April					
May					
June					
July					
August					
September					
October					
November					
December					
January					
February					
March					

8(b) - Detail of adjustments in form XXXIII-A				
S.N.	order no. of XXXIII-A	Month in which adjusted	Amount	Year from which adjusted

8(c) - Details of TDS in Form XXXI				
S.N.	name and address of the contractee	contract no. and date	amount of TDS	no .of Form XXXI

9- Net tax payable and demand/refund						
Name of the Act	tax payable	ITC adjusted	tax deposited/adjusted			Demand/refund
			in bank	adjustment	TDS	
1	2	3	4	5	6	7
UPVAT						

G:- Verification

1- Opening Stock/Closing stock					
S.N.	Particular	Amount	Verification	Observation	Remarks
1	2	3	4	5	6
i-	Opening/closing Stock in same form and condition, finished, packing material, waste product, by product etc		Inventory:- i- Basis of valuation, ii- Principal's stock iii- Stock within the state iv- stock out side the state v- Stock with agent vi- Stock with other person vii-Whether stock is verifiable with tax/sale invoice or not?		

2- Verification of purchase					
S.N.	Particular	Amount	Verification	Observation	Remarks
1	2	3	4	5	6
a-	Purchases from registered dealer		<p>Whether purchases;-</p> <p>(i) are against tax invoice or sale invoice</p> <p>(ii) are inclusive of tax paid to registered dealer</p> <p>(iii) includes other expenses such as commission, dami, packing/ forwarding charges, loading/ unloading charges, cost of packing material</p> <p>(iv) excludes reduction of amount in respect of return of goods</p> <p>Whether :-</p> <p>(i) related Tax/sale invoice contains the name and address of the purchasing dealer</p> <p>(ii) related TIN of seller is verifiable</p> <p>(iii) Cost of outward freight or cost of installation is separately charged or not</p> <p>(iv) amount of tax in tax/sale invoice is separately charged or not?</p>		
b-	Purchases from person other than registered dealer		<p>Whether;-</p> <p>(i) purchases from person other than the registered dealer are verifiable or not?</p> <p>(ii) tax have been paid to the Treasury or not?</p> <p>(iii) tax on the purchase on behalf of principal have been paid or not?</p> <p>(iv) certificate VI have been issued for purchase on behalf of principal or not?</p> <p>(v) the amount and weight of purchase shown in form VI tallied with account</p> <p>(vi) taxable turnover of purchase have been determined in accordance with the provisions of the Act and rule made there under</p> <p>(vii) purchase invoices have been maintained in accordance with provisions of the UPVAT Act or rules framed there under/</p>		
C-	Purchase of goods against declaration or certificate		<p>whether :-</p> <p>(i) Goods purchased against declaration C are covered by the certificate of registration issued under subsection (2) of section 7 of the CST Act 1956.</p> <p>(ii) goods purchased against declaration C under the CST Act 1956 or certificate D prescribed by the Commissioner authorized under notification issued under UPVAT Act 2008 have been used for the purpose those have been purchased?</p> <p>(iii) purchase are covered by the form of declaration prescribed for import of taxable goods</p> <p>(iv) goods imported against form of declaration prescribed for import of are used in resale or for use in manufacture or processing or packing of goods</p> <p>(v) If goods imported against form of declaration for import are not used in the circumstances described as above what is quantity/measure/weight of goods disposed / dispossession otherwise than in serial no.(iv)</p> <p>(vi) due tax have been paid on sale of imported goods or not? If not, mention the amount not paid?</p>		

VERIFICATION OF SALES					
sr no.	Particulars	Amount	Verification	Observation	Remarks
1.	Gross turnover of sales		Whether (i) GTO of sales to include all transactions of sales concluded during the period of verification including sale of assets etc. (ii) any ex post facto grant of discounts or incentives or rebates or rewards and the like included or not? (iii) the amount of money value of any additional consideration flowing directly or indirectly from the buyer to the seller included or not? (iv) amount of duty payable and deferred have been included or not? (v) price of packing material have been included or not? (vi) in case of works contracts turnover of sale has been determined in accordance with the provisions of Rule 9 of the UPVAT Rules 2008 or not? (vii) in case of transfer of right to use goods the turnover of sale has been determined in accordance with the provisions of Rule 10 of the UPVAT Rules 2008 or not? (viii) return of goods beyond the prescribed period has not been deducted? (ix) amount received from sale of business as a whole is correct? (x) credit/debit notes are available with the assessee or not?		
2.	Branch transfers etc		(a) What is method for valuation of goods which have been transferred to branches/depot/agent etc. (b) Verification of the amount with the books of accounts. (c) Whether accounts maintain by the dealer contains all information as provided under Rule 4 of the UPCST Rules or not? (d) Whether form F duly filed and signed by appropriate authority, along with the proof of dispatch, have been submitted to assessing authority? (e) What is method and mode of receipt of money regarding sale proceeds. (f) If payment is not by way of cheque or draft or pay order mention the amount received in cash? and how money flows in cash?		
3.	Turnover of sales including tax payable		Reconciliation of turnover of sales and tax payable with the books of accounts(in case of difference)		
4.	Sales under section 4		Description of goods sold and schedule entry number		
5.	Break up of total sales under section 8 of CST Act 1956				
	a- Sales of taxable goods covered by declaration C		Whether circumstances provided under relevant provisions are fulfilled or not?		

	b-	Sales of taxable goods not covered by declaration C		Whether tax have been paid or not?		
	c-	sale of exempted goods		Whether goods belong to schedule I of UPVAT? exempted under any notification issued under UPVAT or CST Act 1956		
	d-	Sales of taxable goods but claimed exemption covered by EI and C or EII and C		Whether transaction are actually made during movement of goods? or there is delay in delivery ?or delivery has been affected after the goods have landed in the state of delivery		
	e-	Sale under section 6(3)		Whether conditions mentioned under section6(3) of CST 1956 have been complied with or not? if not ? specify the detail?		
	f-	Sale under section 8(6)		Whether conditions mentioned under section8(6) of CST 1956 have been complied with or not? if not ? specify the detail?		
	g-	Sale under section 5(3)		Whether conditions mentioned under section5(3) of CST 1956 have been complied with or not? if not ? specify the detail?		
	h-	Sale under section 5(5)		Whether conditions mentioned under section5(5) of CST 1956 have been complied with or not? if not ? specify the detail?		
	i-	Sale of taxable goods under notification issued under section 8(5)		Whether conditions mentioned under section8(5) of CST 1956 have been complied with or not? if not ? specify the detail?		
	j-	sale in course of export of goods out of territory of India		Whether conditions mentioned under section5 (1)of CST 1956 have been complied with or not? if not ? specify the detail?		
	k-	Sale in course of import of goods into the territory of India		Whether conditions mentioned under section 5(2) of CST 1956 have been complied with or not? if not ? specify the detail?		
6.		Tax amount whether shown separately or computed as per provisions of section 8-A of CST Act 1956		Whether amount of tax computed as per provision of section 8A of CST Act 1956 is equal to total tax payable?		
7.		Deductions claimed				
	a-	Non taxable charges		(a) Description of charges claimed as non taxable (b) Admissibility of deductions in the light of definition of 'sale price' read with the terms of sale (c) In respect works contracts verify whether deductions claimed are admissible and explain the method followed for computation of admissible deductions. (d) In respect of transfer of right to use the goods deductions claimed as non taxable are admissible?		
	b-	Sales of Non vat goods		Description of goods sold and schedule entry number		
8.		Computation of tax payable		(a) Methodology followed for classification of sales and under various categories including		

			<p>tax rate wise classification</p> <p>(b) In respect of works contracts, methodology followed for determination of sale consideration of the goods taxable at different rates.</p> <p>(c) In respect of leasing transactions and hire purchase transactions, methodology followed for determination of sale price liable to tax. Elements of consideration not forming part of 'sale price' to be specified.</p>		
	a-	Sales taxable @ 1 %	Description of goods sold and schedule entry number		
	b-	Sales taxable @ 2%	Description of goods sold and schedule entry number		
	c-	Sales taxable @ 4%	Description of goods sold and schedule entry number		
	d-				
	e-				
	f-				
	etc				
9-		Amount of tax payable under the UPVAT Act on works contracts	<p>(a) Method followed by discharging tax liability under the UPVAT Act and the amount of tax/ composition payable under the said Act</p> <p>(b) Tax liability in respect of such turnover of sales disclosed in the returns for the period verification</p>		
10-		Amount of tax payable under the UPVAT Act on leasing contracts	<p>(a) Method followed for discharging tax liability under the rules of UPVAT Rules and the amount of tax payable under the rule.</p> <p>(b) Tax liability in respect of such turnover of sales disclosed in the returns for the period of verification.</p>		

Section I:- Verification of Purchases for ITC

1.		Turnover of purchases	Methodology followed for classification of purchases under various categories		
	a-	Imports into India	Purchase invoices and other supporting documents		
	b-	Inter-State purchases	<p>(a) Purchase invoices and other supporting documents</p> <p>(b) Class of goods purchased is included in the relevant list appended to the registration certificate issued under the CST Act and the goods are utilized for the intended purpose. Details of contraventions, if any, to be given in the report.</p>		
	c-	Branch transfers	<p>a) Verification of the amount with the books of accounts.</p> <p>(b) Entries in stock records</p>		
	d-	Local purchases from registered dealers	tax invoices and other supporting documents whether maintained or not		
	e-	Local purchases from person other than	Identification of purchases from all class of person other than registered dealer including works contracts		

		registered dealers				
2. Computation of ITC/RITC						
1-	a-	Tax paid or payable on purchases from registered dealers		Adequacy ITC register maintained by the dealer for computation of admissible ITC		
	b-	Tax paid on purchases not eligible for ITC		System followed for identification of purchases not eligible for ITC		
	c-	Tax paid on purchases eligible for ITC		Whether purchases eligible for ITC supported by tax invoice which is in conformity with the requirements in this regard		
	d-	Reversal of ITC at prescribed rate of the purchase price on account of				
	(d)i.	Inputs used in manufacture of tax free goods		Methods followed for computation of RITC and reasonableness of the ratios adopted for RITC		
	(d)ii.	Packing materials used in packing of tax free goods		Method followed for computation of RITC and reasonableness of the ratios adopted for RITC		
	(d)iii.	Purchased goods transferred outside the State otherwise than by way of sale		Method followed for identification of such purchases		
	(d)iv.	Inputs used in manufacture of goods which is transferred outside the State otherwise than by way of sale		Method followed for computation of RITC and reasonableness of the ratios adopted for RITC		
	e-	RITC on goods used in execution of works contract for which the contractor has opted for composition in lieu of tax payable		Method followed for identification of gross RITC admissible on purchases relating to such category of deemed sales and the method followed for working out RITC		
	f-	RITC on the goods claimed as capital goods but such goods are not eligible for ITC		Identification of goods mentioned in the exclusion clause of section 2(f) of UPVAT Act		
	g-	RITC on the goods used in repairing and maintenance but claimed as		Method followed for identification gross RITC admissible on purchases relating to such category of goods and the method followed for working out RITC		

		capital goods.				
	h-	RITC on the purchase of goods for the dealer does not possess the tax invoice or purchased the without taking actual delivery of goods.		Method followed for identification of such purchases relating to such category of goods and the method followed for working out RITC		
	i-	RITC on the purchase for which the dealer has lost tax invoice		Method followed for identification of such purchases relating to such category of goods and the method followed for working out RITC		
	j-	RITC on the purchase of capital goods which have been used in works contract		Methodology adopted to identify such goods and computation of RITC		
	k-	RITC on the opening stock on the date of commencement of compounding scheme under section 6		"		
	l-	RITC on the stock on the date of closure of business		"		
	m-	RITC on goods used or consumed in manufacturing/processing /packing of goods belonging to other persons		"		
	n-	RITC in respect of goods gifted or otherwise distributed free of cost or lost or stolen or destroyed		"		
	o-	RITC in respect of goods used in manufacturing /processing/packing of non vat goods		'		
	p-	RITC in respect of credit note received from		"		

		seller				
	q-	RITC in circumstances in which ITC is not admissible		"		
2-		Balance ITC				
		Add ITC on trading goods held in stock as on 1.1.08 claimed in return after 30.6.08		a) Verification of stock declaration with closing stock as per books of accounts b) Verification of corresponding purchase invoices, eligibility for ITC and the amount of ITC claimed		
3-		ITC adjusted against tax payable				
4-		ITC adjusted against CST payable				
5-		Refund of ITC claimed in the returns				
6-		Balance, if any		Reasons, if any, for balance of ITC		

Section K: Verification of returns under the Central Sales Tax Act, 1956

S.N.	Particulars	Amount	Verification	Observation	Remarks
1.	Gross turnover of sales including branch transfers		GTO of sales as per returns		
2.	Turnover of sales under the UPVAT Act, 2008		Turnover of sales as per returns under the UPVAT Act, 2008		
3.	Turnover of sales under the CST Act, 1956 including branch transfers		Turnover of sales and branch transfers under the UPVAT		
4.	Branch transfers		a) Method followed for valuation of branch transfers b) Verification of the amount with the books of accounts		
5.	Turnover of sales under the CST Act, 1956 including taxes payable		Reconciliation of turnover of sales and sales tax payable with the books of accounts		
6.	Deductions claimed				
	i	Tax amount, whether shown separately or computed as per provisions of section 8A of the CST Act, 1956	Should be equal to total sales tax payable		
	ii	Non taxable charges	(a) Description of charges claimed as non taxable (b) Admissibility of deductions in the light of definition of 'sale price' read with the terms of sale		
	iii	Sales outside the State u/s 4	Sales concluded outside the State		

	iv	Sales in the course of export u/s 5(1)- High seas sales		Documentation and operating procedure in terms of the provisions of the Act and legal position in this regard		
	v	Sales in the course of export u/s 5(1) - Sales occasioning import		Documentation and operating procedure in terms of the provisions of the Act and legal position in this regard		
	vi	Sales in the course of export u/s 5(2)- Direct export by the dealer		Documentation and operating procedure in terms of the provisions of the Act and legal position in this regard		
	vii	Sales in the course of export u/s 5(3)- Sales against form H		Documentation and operating procedure in terms of the provisions of the Act and legal position in this regard		
	viii	Sales in transit u/s 6(2)		Documentation and operating procedure in terms of the provisions of the Act and legal position in this regard		
	ix	Sales by Industrial unit availing the benefit of exemption from tax or reduction in the rate of tax under erstwhile Act		Exemption from tax only in respect of class of goods eligible for exemption as mentioned in the eligibility certificate and only if such sales are supported by Form C		
	x	Sale under section 5(5) ,6(3),8(6) of CST Act 1956		whether correctly shown ? and satisfies the condition for relevant provisions?		
7.		Computation of central sales tax payable				
	i	Sales against Form C				
	ii	Sales taxable at 4%				
	iii	Sales taxable at.....		Description of goods sold and schedule entry number under the UPVAT Act, 2008		
	iv	Sales taxable at.....		Description of goods sold and schedule entry number under the UPVAT Act, 2008		
	v	Sales without Form C				
	vi	Sales taxable at.....		Description of goods sold and schedule entry number under the UPVAT Act, 2008		
	vii	Sales taxable at.....		Description of goods sold and schedule entry number under the UPVAT Act, 2008		
	viii	Sales taxable at.....		Description of goods sold and schedule entry number under the UPVAT Act, 2008		
		Total CST payable				

Place.....
Date.....

Signature.....
Name of specified authority.....
Membership No.....

Schedule B
Form as here by substituted
FORM - XXIII
Department of Commercial Taxes, Government of Uttar Pradesh
(See Sub section 17 of Section 21 of the UPVAT Act, 2008 and Rule 42 of the UPVAT Rules, 2008)
Audit report by specified authority

- A Name of the dealer
B Status
C Tax payers identification Number(TIN)
D Certificate of Entitlement no. if any
E Principal place of the business in UP
G Period under Audit
H Whether opted for any compounding scheme, if yes, details of the same:
I/ We here by certify subject to my/our observations and comments that:
(i) In my/our opinion the books of accounts and other related records and registers maintained by the dealer are sufficient for verification of correctness of the returns.
(ii) The gross turnover of the sales and purchases declared in the returns include the transactions of sales and purchases during the period under audit.
(iii) Further certified that all the details provided in form XXVI/XXVIA/XXVIB are in conformity with the Books of accounts and other records maintained by the dealer.

I Computation/Adjustment of Input Tax Credit /RITC as detailed below during the period under audit

S.No.	Particulars	As per return	As per Accounts	Remarks
1	Opening balance of ITC on Purchases			
2	Opening balance of ITC on Opening stock as on 1.1.2008			
3	Opening Balance of ITC available on capital goods purchased in previous year (s)			
4	ITC available for the period under audit on purchases and opening stock			
5	Total ITC available for the current Assessment year (1+2+3+4)			
6	Tax payable under UPVAT Act, 2008			
7	Tax payable under CST Act			
8	Total tax payable (6+7)			
9	ITC adjusted in UPVAT Act, 2008			
10	ITC adjusted in CST Act, 1956			
11	Total ITC adjusted (9+10)			
12	Net tax payable under UPVAT Act, 2008 (6-9)			
13	UPVAT deposited by challans			
14	Balance UPVAT payable (12-13)			
15	Net Tax payable under the CST Act, 1956 (7-10)			
16	CST deposited by challans			
17	Balance CST payable (15-16)			
18	ITC adjusted against dues under UPVAT or CST			
19	RITC disclosed under UPVAT Act, 2008			
20	RITC deposited / adjusted			
21	ITC refunded during the year			
22	ITC to carry forwarded (5-11-18-19-21+20)			
23	ITC on capital goods to be carry forwarded with year wise break up:			

Place.....

Date.....

Signature-----

Name and designation of

specified authority-----
 Authority
 Membership No.....

Encl.:-

- (1) Form No. XXVI/XXVI-A/XXVI-B
 (2) Income Tax Audit report alongwith Trading Account, profit & loss Account & Balance Sheet

Amendment of Form XXIV 33. In the said rules for the existing Form XXIV set out in Schedule A below, the Form as set out in Schedule B shall be substituted, namely:-

**Schedule A
 Existing Form
 FORM - XXIV**

Department of Commercial Taxes, Government of Uttar Pradesh

[See rule-45(2) of the UPVAT Rules, 2008]

Return of Tax Period - monthly / quarterly

[To be filled in block letters only]

1.	Assessment Year	-																	
2.	Tax Period Ending on	-	d	d	-	m	m	-	y	y	y	y							
3.	Designation of Assessing Authority	-																	
4.	Name of Circle / Sector	-																	
5.	Name / address of the dealer / firm	-																	
6.	Taxpayer's Identification Number [TIN]	-																	
7.	Details of Purchase [in Rs.]																		
a-	Vat Goods																		
i.	Purchase against tax invoice (annexure-A)	-																	
ii.	Purchase from unregistered	-																	
iii.	Purchase of exempted goods	-																	
iv.	Purchase from Ex.U.P.	-																	
v.	Purchase in Principal's A/c	-																	
vi.	Any other purchase	-																	
	Total	-																	
b-	Non Vat Goods																		
i.	Purchase from registered dealers	-																	
ii.	Purchase from unregistered	-																	
iii.	Purchase of exempted goods	-																	
iv.	Purchase from Ex.U.P.	-																	
v.	Purchase in Principal's A/c	-																	
vi.	Any other purchase	-																	
	Total	-																	
	Grand Total	-																	
8.	Computation of tax on purchase																		
	Sl.No.	Rate of tax	Commodity										Turnover of Purchase				Tax		
		Vat Goods																	
	i.	1%																	
	ii.	4%																	

iii.	12.5%			
	Total			
	Non Vat Goods			
i.	20%			
ii.	21%			
iii.	26%			
iv.	32.5%			
v.	---			
	Total			
	Grand Total			

9. Details of Sale

a- Vat Goods

i.	Turnover of sale against tax invoice (annexure-B)	-																	
ii.	Turnover of sale other than in column- i.	-																	
iii.	Turnover of sale of exempted goods	-																	
iv.	Interstate sale against form 'C'	-																	
v.	Interstate sale without form 'C'	-																	
vi.	Sale in course of export out of India	-																	
vii.	Sale in course of import	-																	
viii.	Sale outside state	-																	
ix.	Consignment sale	-																	
x.	Any other sale	-																	
	Total	-																	

b- Non Vat Goods

i.	Taxable turnover of sale	-																	
ii.	Exempted turnover of sale	-																	
iii.	Tax paid turnover of goods	-																	
iv.	Sale in Principal's A/c	-																	
v.	Any other sale amount	-																	
	Total	-																	
	Grand Total	-																	

10. Computation of tax on sale

Sl.No.	Rate of tax	Commodity	Sale amount	Tax
	Vat Goods			
i.	1%			
ii.	4%			
iii.	12.5%			
	Total			
	Non Vat Goods			
i.	20%			
ii.	21%			
iii.	26%			
iv.	32.5%			
v.	---			
	Total			
	[Vat and Non Vat] Grand Total			

11. Installment of compounding scheme, if any

12. Amount of T.D.S.

13. Tax Payable [in rupees]

i.	Tax on purchase	-																	
ii.	Tax on sale	-																	

Annexure - A

[See rule-45(3) of the UPVAT Rules, 2008]

List of purchases made against tax invoice :

[illegible][illegible]

(iii)	Assessment year					-					Tax period ending on	d	d	m	m	y	y	y	y
-------	-----------------	--	--	--	--	---	--	--	--	--	----------------------	---	---	---	---	---	---	---	---

(iv)	Name and address of selling dealer	TIN												Tax-invoice No.	Date of Tax invoice	Description of commodity			Taxable value of goods	Amount of tax charged.	Total amount of tax-invoice
																Name	Code	Quantity / Measure			
1																					
2																					
3																					
4																					
5																					

Name and signature of authorised person
Date

Annexure - B

(See rule-45(3) of the UPVAT Rules, 2008)

List of sales made against tax invoice :

[illegible][illegible]

(iii)	Assessment year				-					Tax period ending on	d	d	m	m	y	y	y	y
-------	-----------------	--	--	--	---	--	--	--	--	----------------------	---	---	---	---	---	---	---	---

(iv)	Name and address of purchasing dealer	TIN												Tax-invoice No.	Date of Tax invoice	Description of commodity			Taxable value of goods	Amount of tax charged.	Total amount of tax-invoice
																Name	Code	Quantity / Measure			
1																					
2																					
3																					
4																					
5																					

Name and signature of authorised person
Date

[To be filled in block letters only]

d-	Purchases through commission agent for which certificate in form VI has been received														
	Sl.No.	Certificate No.	Date	value of goods purchased					Amount of tax paid						
	1														
	2														
	3														
	Total :														

8.	Computation of tax on purchase				
	Sl.No.	Rate of tax	Commodity	Turnover of Purchase	Tax
		Vat Goods			
	i.	1%			
	ii.	4%			
	iii.	12.5%			
	Additional Tax				
	iv.	0.5%			
	v.	1%			
		Total :			
		Non Vat Goods			
	vi.				
	vii.				
	viii.				
	ix.				
	x.				
			Total :		
			Grand Total :		

9. Details of Sale

a- Vat Goods

i.	Turnover of sale in own a/c against tax invoice (annexure-B Part-I)	-													
ii.	Turnover of sale in own a/c other than in column- i.	-													
iii.	Turnover of sale of exempted goods	-													
iv.	Sales in Principal's A/C -														
	(a) U.P. principal														
	(a-i) Sales against tax invoice (annexure-B Part-II)														
	(a-ii) Other sales														
	(b) Ex. U.P. principal														
v.	Interstate sale against form 'C'	-													
vi.	Interstate sale without form 'C'	-													
vii.	Sale in course of export out of India	-													
viii.	Sale in course of import	-													
ix.	Sale outside state	-													
x.	Consignment sale /Stock Transfer														
xi.	Any other sale	-													
	Total														
xii.	Less – sales return (annexureB-1)														
xiii.	Net amount of sales														

b- Non Vat Goods

i.	Taxable turnover of sale	-													
ii.	Exempted turnover of sale	-													
iii.	Tax paid turnover of goods	-													
iv.	Sale in Principal's A/c -														
	(a) U.P. principal														
	(b) Ex. U.P. principal														
v.	Any other sale	-													
	Total :	-													
vi.	Less – sales return (annexure B-1)														
vii.	Net amount of sales														
	Grand Total :	-													

c- Sales through commission agent for which certificate in form V has been received

Sl.No.	Certificate No.	Date	value of goods sold										Amount of tax charged									
i.																						
ii.																						
iii.																						
Total :																						

10. Computation of tax on sale

Sl.No.	Rate of tax	Commodity	Sale amount	Tax
Vat Goods				
i.	1%			
ii.	4%			
iii.	12.5%			
Additional tax				
i.	0.5%			
ii.	1%			
Total :				
Non Vat Goods				
i.				
ii.				
iii.				
iv.				
v.				
Total :				
[Vat and Non Vat] Grand Total :				

11. Installment of compounding scheme, if any -

12. Amount of T.D.S. -

13. Tax Payable [in rupees]

i.	Tax on purchase	-																				
ii.	Tax on sale	-																				
iii.	Installment of compounding scheme, if any	-																				
iv.	T.D.S. amount	-																				
Total :		-																				

14. Detail of ITC

i.	ITC brought forward from previous tax period	-																				
ii.	ITC earned during the tax period	-																				
	(a) On purchases made in own account																					
	(b) On purchases made through purchasing commission agent against certificate in form VI																					
Total :																						
	(c) Installment of ITC on opening stock due in the tax period																					
	(d) Installment of ITC on capital goods due in the tax period																					
Total :		-																				
	(e) ITC reversed during the tax period																					
	(f) Admissible ITC in the tax period (a+b+c+d-e)																					
iii.	(a) Adjustment of ITC against tax payable	-																				
	(b) Adjustment of ITC against CST																					
iv.	ITC carried forward to the next tax period, if any	-																				
Total :		-																				

15. Net tax

i.	Total tax payable (serial no. 13)	-																				
ii	ITC adjustment [14 (vii)]	-																				
iii	Net tax	-																				

16. Detail of tax deposited

A- Tax deposited in Bank / Treasury														
Name of the bank / branch	T.C. number	Date	Amount of tax											
Total														
B- By adjustment against adjustment vouchers														
Adjustment Voucher No.		Date	Amount of tax											
Total														
C- Total tax deposited (A+B)		In figures												
		In words												

Annexure- 1 - Annexure A / A-1 / A-2 / B / B-1 whichever is applicable.

2 - Treasury Challan number/ date

DECLARATION

I.....S/o,D/o,W/o/.....Status.....[i.e. proprietor, director, partner etc. as provided in rule-32(6)], do hereby declare and verify that, to the best of my knowledge and belief all the statements and figures given in this return are true and complete and nothing has been willfully omitted or wrongly stated.

Date -
Place -

Signature -
Status -

Department of Commercial Taxes, Government of Uttar Pradesh

UPVAT - XXIV

(See Rule-45(3) of the UPVAT Rules, 2008)

Annexure - B

.List of sales made against tax invoice :

[illegible][illegible]

(iii)	Assessment year					-				
-------	-----------------	--	--	--	--	---	--	--	--	--

Sales in own account

Part-I

(iv)	Name and address of purchasing dealer	TIN												Tax-invoice No.	Date of Tax invoice	Description of commodity			Taxable value of goods	Amount of tax charged.	Total amount of tax-invoice
																Name	Code	Quantity / Measure			
1																					
2																					
3																					
etc.																					
Total :																					

Sales in commission account

Part-II

(iv)	Name and address of purchasing dealer	TIN												Tax-invoice No.	Date of Tax invoice	Description of commodity			Taxable value of goods	Amount of tax charged.	Total amount of tax-invoice
																Name	Code	Quantity / Measure			
1																					
2																					
3																					
etc.																					
Total :																					

Name and signature of authorised person

Date _____

Annexure B-1

[illegible][illegible]

(iii)	Assessment year					-				
-------	-----------------	--	--	--	--	---	--	--	--	--

(iv)	Name and address of selling dealer	TIN	Tax-invoice / Sale invoice/ Purchase invoice No	Date	Name of commodity	Quantity	Taxable value of goods	Amount of tax charged.	Total (8+9)
1	2	3	4	5	6	7	8	9	10

VAT goods																		
1																		
2																		
															Total :			

[illegible]

Quantity	Taxable value of goods	Amount of Tax	Total (12+13)	Sl.no. of credit note issued	Date	Sl.no. of debit note received	Date
11	12	13	14	15	16	17	18
VAT goods							
Non VAT goods							
Total							

Rs.....

- 90 -

Amendment of Form XXIV-B **34. In the said rules for the existing Form XXIV-B set out in Schedule A below, the Form as set out in Schedule B shall be substituted, namely:-**

Schedule A
Existing Form
FORM - XXIV-B

Department of Commercial Taxes, Government of Uttar Pradesh

[See rule-45(10)(b) of the UPVAT Rules, 2008]

Return of Tax Period - monthly / quarterly

[To be filled in block letters only]

[illegible][illegible]

b-	Non Vat Goods									
i.	Purchase from registered dealers	-								
ii	Purchase from unregistered	-								
iii.	Purchase of exempted goods	-								
iv.	Purchase from Ex.U.P.	-								
v.	Purchase from outside of India									
vi.	Purchase in Principal's A/c	-								
vii.	Any other purchase	-								
Total		-								
Grand Total		-								

8.	Computation of tax on purchase				
	Sl.No.	Rate of tax	Commodity	Turnover of Purchase	Tax
		Vat Goods			
	i.	1%			
	ii.	4%			
	iii.	12.5%			
		Total			
		Non Vat Goods			
	i	20%			
	ii	21%			
	iii	26%			
	iv	32.5%			
	v	---			
		Total			
		Grand Total			

Annexure - A

[See rule-45(10)(b) of the UPVAT Rules, 2008]

List of purchases made against tax invoice :

[illegible]

Name and signature of authorized person
Date

Annexure - B

[See rule-45(10)(b) of the UPVAT Rules, 2008]

List of sales made against tax invoice :

[illegible]

Name and signature of authorized person
Date

Annexure - C

(See sub rule-(10)(b) of rule 45 of UPVAT Rule, 2008)

Tax period ending on-----

1. Raw material

Sl.No.	Description of commodity	Opening stock	Raw material received			Raw material used in production	Raw material disposed of otherwise	Closing stock
			Purchase	Stock transfer	Total			
1	2	3	4a	4b	4c	5	6	7
1		in quantity						
		in rupees						
2		in quantity						
		in rupees						
3		in quantity						
		in rupees						
--		in quantity						
		in rupees						

2. Production & Purchases

Sl.No.	Description of commodity	Opening stock	Received from production	Purchases or received otherwise	Total [4+5]	Disposal	Closing stock
1	2	3	4	5	6	7	8
1		in quantity					
		in rupees					
2		in quantity					
		in rupees					
3		in quantity					
		in rupees					
--		in quantity					
		in rupees					

3. Disposal of products - Sales including sales of wastage & old and discarded material etc.

Sl.No.	Description of product	Sale in U.P.	Sale in Ex. U.P.			Export		Stock Transfer		Wastage or otherwise disposed
			Against form C	Without form C	Against E&C	Against form H	Other	In U.P.	Outside U.P.	
1	2	3	4a	4b	4c	5a	5b	6a	6b	7
1		in quantity								
		in rupees								
2		in quantity								
		in rupees								
3		in quantity								
		in rupees								
--		in quantity								
		in rupees								

4. Payments made to canteen

Sl.No.	Name and address of contractor	TIN	Contract No./date	Payment made	TDS deducted	TDS deposited	TC & date
1	2	3	4	5	6	7	8
1							
2							
3							
--							

5. Payments made to contractor [right to use]

Sl.No.	Name and address of contractor	TIN	Contract No./date	Payment made	TDS deducted	TDS deposited	TC& date
1	2	3	4	5	6	7	8
1							
2							
3							
--							

6. Payments made to work contractor

Sl.No.	Name and address of contractor	TIN	Contract No./date	Nature of contract	Payment made	TDS deducted	TDS deposited	TC&date
1	2	3	4	5	6	7	8	9
1								
2								
3								
--								

7. [a] Purchases [raw material]

Sl.No.	Name and address of seller	TIN	Bill no & date	Description of commodity	Within U.P.		Out of U.P.	Out of India
					From registered	From un-registered		
1	2	3	4	5	6a	6b	7	8
1					in quantity			
					in rupees			
2					in quantity			
					in rupees			
3					in quantity			
					in rupees			
--					in quantity			
					in rupees			

[b] Purchases [packing material]

Sl.No.	Name and address of seller	TIN	Bill no & date	Name of commodity	Within U.P.		Out of U.P.	Out of India
					From registered	From un-registered		
1	2	3	4	5	6a	6b	7	8
1					in quantity			
					in rupees			
2					in quantity			
					in rupees			
3					in quantity			
					in rupees			
--					in quantity			
					in rupees			

[c] Purchases [consumables]

Sl.No.	Name and address of seller	TIN	Bill no & date	Description of commodity	Within U.P.		Out of U.P.	Out of India
					From registered	From un-registered		
1	2	3	4	5	6a	6b	7	8
1					in quantity			
					in rupees			
2					in quantity			
					in rupees			
3					in quantity			
					in rupees			
--					in quantity			
					in rupees			

[d] Purchases [capital goods]

Sl.No.	Name and address of seller	TIN	Bill no & date	Description of commodity	Within U.P.		Out of U.P.	Out of India
					From registered	From un-registered		
1	2	3	4	5	6a	6b	7	8
1					in quantity			
					in rupees			
2					in quantity			
					in rupees			
3					in quantity			
					in rupees			
--					in quantity			
					in rupees			

[e] Purchases [other goods]

Sl.No.	Name and address of seller	TIN	Bill no & date	Name of commodity		Within U.P.		Out of U.P.	Out of India
						From registered	From un-registered		
1	2	3	4	5		6a	6b	7	8
1					in quantity				
					in rupees				
2					in quantity				
					in rupees				
3					in quantity				
					in rupees				
--					in quantity				
					in rupees				

[f] Purchases for trading of finished goods

Sl.No.	Name and address of seller	TIN	Bill no & date	Description of commodity		Within U.P.		Out of U.P.	Out of India
						From registered	From un-registered		
1	2	3	4	5		6a	6b	7	8
1					in quantity				
					in rupees				
2					in quantity				
					in rupees				
3					in quantity				
					in rupees				
--					in quantity				
					in rupees				

(8) Detail of Stock Transfer of Raw material received

Sl.No.	Description of commodity	Name of consignor	TIN	Transfer challan no. & date	Quantity	Value
1	2	3	4	5	6	7
1						
2						
3						
--						

(9) Detail of Stock Transfer of Raw material

Sl.No.	Name of commodity	Name of consignee	TIN	Transfer challan no. & date	Quantity	Value
1	2	3	4	5	6	7
1						
2						
3						
--						

(10) Detail of Finished products received by stock transfer

Sl.No.	Description of commodity	Name of consignor	TIN	Transfer challan no. & date	Quantity	Value
1	2	3	4	5	6	7
1						
2						
3						
--						

(11) Detail of Finished products transferred by stock transfer

Sl.No.	Description of commodity	Name of consignee	TIN	Transfer challan no. & date	Quantity	Value
1	2	3	4	5	6	7
1						
2						
3						
--						

(12) Sale of finished products / raw material against form C

Sl.No.	Description of commodity	Name and address of purchaser	TIN	Bill no. and date	Quantity	Value	Rate of Vat	Amount of Vat	Total Value	Form No. received
1	2	3	4	5	6	7	8	9	10	11
1										
2										
3										
--										

(13) Sale of finished products / raw material without form C / E / H

Sl.No.	Description of commodity	Name and address of purchaser	TIN	Bill no. and date	Quantity	Value	Rate of Vat	Amount of Vat	Total Value
1	2	3	4	5	6	7	8	9	10
1									
2									
3									
--									

(14) Sale of finished products / raw material against form E & C

Sl.No.	Description of commodity	Name and address of purchaser	TIN	Bill no. and date	Quantity	Value	Rate of Vat	Amount of Vat	Total Value	Form No. received
1	2	3	4	5	6	7	8	9	10	11
1										
2										
3										
--										

(15) Sale of finished products / raw material against form H(in the course of export)

Sl.No.	Description of commodity	Name and address of purchaser	TIN	Bill no. and date	Quantity	Value	Form No. received
1	2	3	4	5	6	7	8
1							
2							
3							
--							

(16) List of sale finished products / raw material [export other than against form H]

Sl.No.	Name of commodity	Name and address of purchaser	TIN	Bill no. and date	Quantity	Value
1	2	3	4	5	6	7
1						
2						
3						
--						

(17) List of purchases of raw material / finished products / consumables / packing material / capital goods & other goods from unregistered dealers within U.P.

Sl.No.	Name of commodity	Name and address of purchaser	TIN	Bill no. and date	Quantity	Value
1	2	3	4	5	6	7
1						
2						
3						
--						

Signature of Authorized Person
Date

[To be filled in block letters only]

a- Vat Goods

b-	Non Vat Goods
----	---------------

c-	Capital Goods purchased from within the State
----	---

8.	Computation of tax on purchase
----	--------------------------------

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UPVAT - XXIV-B
List of Purchase Returns.

[illegible][illegible]

(iii)	Assessment year				-					Tax period ending on	d	d	m	m	y	y	y	y
-------	-----------------	--	--	--	---	--	--	--	--	----------------------	---	---	---	---	---	---	---	---

(iv)	Name and address of selling dealer	TIN	Tax-invoice / Sale invoice/ Purchase invoice No.	Date	Name of commodity	Quantity	Taxable value of goods	Amount of tax charged.	Total (8+9)
1	2	3	4	5	6	7	8	9	10

[illegible][illegible][illegible]

Total :			
---------	--	--	--

[illegible][illegible][illegible]

Total :			
---------	--	--	--

Quantity	Taxable value of goods	Amount of Tax	Total (12+13)	Sl.no. of debit note issued	Date	Sl.no. of credit note received	Date
11	12	13	14	15	16	17	18
VAT goods							
Non VAT goods							
Total							

(vi) Amount of Tax involved in such goods Rs.....

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Annexure - B

(See Rule-45(3) of the UPVAT Rules, 2008)

[illegible][illegible]

(iii)	Assessment year				-			
-------	-----------------	--	--	--	---	--	--	--

(iv)	Name and address of purchasing dealer	TIN												Tax-invoice No.	Date of Tax invoice	Description of commodity			Taxable value of goods	Amount of tax charged.	Total amount of tax-invoice
																Name	Code	Quantity / Measure			
1																					
2																					
3																					
4																					
etc.																					
Total :																					

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UPVAT - XXIV-B
List of Sales Return

[illegible][illegible]

(iii)	Assessment year				-			
-------	-----------------	--	--	--	---	--	--	--

Tax period ending on	d	d	m	m	y	y	y	y
----------------------	---	---	---	---	---	---	---	---

(iv)	Name and address of selling dealer	TIN	Tax-invoice / Sale invoice/ Purchase invoice No	Date	Name of commodity	Quantity	Taxable value of goods	Amount of tax charged.	Total (8+9)
1	2	3	4	5	6	7	8	9	10

VAT goods																		
1																		
2																		
																Total :		

[illegible]

Quantity	Taxable value of goods	Amount of Tax	Total (12+13)	Sl.no. of credit note issued	Date	Sl.no. of debit note received	Date
11	12	13	14	15	16	17	18
VAT goods							
Non VAT goods							
Total							

(v) Taxable amount of goods returned which were sold against Tax invoice Rs.....

(vi) Amount of Tax charged on such goods Rs.....

Name and signature of authorised person

Date _____

Department of Commercial Taxes, Government of Uttar Pradesh

UPVAT - XXIV-B

(See Sub-rule (10)(b) of rule 45 of UPVAT Rule, 2008)

Annexure - C

Tax period ending on-----

(1) Raw material

Sl.No.	Description of commodity		Opening stock	Raw material received			Raw material used in production	Raw material disposed of otherwise	Closing stock
				Purchase	Stock transfer	Total			
1	2		3	4a	4b	4c	5	6	7
1		in quantity							
		in rupees							
2		in quantity							
		in rupees							
3		in quantity							
		in rupees							
--		in quantity							
		in rupees							

(2) Production & Purchases

Sl.No.	Description of commodity		Opening stock	Received from production	Purchases or received otherwise	Total [4+5]	Disposal	Closing stock
1	2		3	4	5	6	7	8
1		in quantity						
		in rupees						
2		in quantity						
		in rupees						
3		in quantity						
		in rupees						
--		in quantity						
		in rupees						

(3) Disposal of products - Sales including sales of wastage & old and discarded material etc.

Sl.No.	Description of product		Sale in U.P.	Sale in Ex. U.P.			Export		Stock Transfer		Wastage or otherwise disposed
				Against form C	Without form C	Against E&C	Against form H	Other	In U.P.	Outside U.P.	
1	2		3	4a	4b	4c	5a	5b	6a	6b	7
1		in quantity									
		in rupees									
2		in quantity									
		in rupees									
3		in quantity									
		in rupees									
--		in quantity									
		in rupees									

(4) Payments made to contractor

Sl.No.	Name and address of contractor	TIN	Contract No./date	Payment made	TDS deducted	TDS deposited	TC & date
1	2	3	4	5	6	7	8
1							
2							
3							
--							

(5) Payments made to contractor [right to use]

Sl.No.	Name and address of contractor	TIN	Contract No./date	Payment made	TDS deducted	TDS deposited	TC & date
1	2	3	4	5	6	7	8
1							
2							
3							
--							

(6) Payments made to work contractor

Sl.No.	Name and address of contractor	TIN	Contract No./date	Nature of contract	Payment made	TDS deducted	TDS deposited	TC&date
1	2	3	4	5	6	7	8	9
1								
2								
3								
--								

(7) [a] Purchases [raw material]

Sl.No.	Name and address of seller	TIN	Bill no & date	Description of commodity	Within U.P.		Out of U.P.	Out of India
					From registered	From un-registered		
1	2	3	4	5	6a	6b	7	8
1				in quantity				
				in rupees				
2				in quantity				
				in rupees				
3				in quantity				
				in rupees				
--				in quantity				
				in rupees				

[b] Purchases [packing material]

Sl.No.	Name and address of seller	TIN	Bill no & date	Name of commodity	Within U.P.		Out of U.P.	Out of India
					From registered	From un- registered		
1	2	3	4	5	6a	6b	7	8
1				in quantity				
				in rupees				
2				in quantity				
				in rupees				
3				in quantity				
				in rupees				
--				in quantity				
				in rupees				

[c] Purchases [consumables]

Sl.No.	Name and address of seller	TIN	Bill no & date	Description of commodity	Within U.P.		Out of U.P.	Out of India
					From registered	From un- registered		
1	2	3	4	5	6a	6b	7	8
1				in quantity				
				in rupees				
2				in quantity				
				in rupees				
3				in quantity				
				in rupees				
--				in quantity				
				in rupees				

[d] Purchases [capital goods]

Sl.No.	Name and address of seller	TIN	Bill no & date	Description of commodity	Within U.P.		Out of U.P.	Out of India
					From registered	From un- registered		
1	2	3	4	5	6a	6b	7	8
1				in quantity				
				in rupees				
2				in quantity				
				in rupees				
3				in quantity				
				in rupees				
--				in quantity				
				in rupees				

[e] Purchases [other goods]

Sl.No.	Name and address of seller	TIN	Bill no & date	Name of commodity	Within U.P.		Out of U.P.	Out of India
					From registered	From un- registered		
1	2	3	4	5	6a	6b	7	8
1				in quantity				
				in rupees				
2				in quantity				
				in rupees				
3				in quantity				
				in rupees				
--				in quantity				
				in rupees				

[f] Purchases for trading of finished goods

Sl.No.	Name and address of seller	TIN	Bill no & date	Description of commodity	Within U.P.		Out of U.P.	Out of India
					From registered	From un- registered		
1	2	3	4	5	6a	6b	7	8
1				in quantity				
				in rupees				
2				in quantity				
				in rupees				
3				in quantity				
				in rupees				
--				in quantity				
				in rupees				

(8) Detail of Stock Transfer of Raw material received

Sl.No.	Description of commodity	Name of consignor	TIN	Transfer challan no. & date	Quantity	Value
1	2	3	4	5	6	7
1						
2						
3						
--						

(9) Detail of Stock Transfer of Raw material

Sl.No.	Name of commodity	Name of consignee	TIN	Transfer challan no. & date	Quantity	Value
1	2	3	4	5	6	7
1						
2						
3						
--						

(10) Detail of Finished products received by stock transfer

Sl.No.	Description of commodity	Name of consignor	TIN	Transfer challan no. & date	Quantity	Value
1	2	3	4	5	6	7
1						
2						
3						
--						

(11) Detail of Finished products transferred by stock transfer

Sl.No.	Description of commodity	Name of consignee	TIN	Transfer challan no. & date	Quantity	Value
1	2	3	4	5	6	7
1						
2						
3						
--						

(12) Sale of finished products / raw material against form C

Sl.No.	Description of commodity	Name and address of purchaser	TIN	Bill no. and date	Quantity	Value	Rate of Vat	Amount of Vat	Total Value	Form No. received
1	2	3	4	5	6	7	8	9	10	11
1										
2										
3										
--										

(13) Sale of finished products / raw material without form C / E / H

Sl.No.	Description of commodity	Name and address of purchaser	TIN	Bill no. and date	Quantity	Value	Rate of Vat	Amount of Vat	Total Value
1	2	3	4	5	6	7	8	9	10
1									
2									
3									
--									

(14) Sale of finished products / raw material against form E & C

Sl.No.	Description of commodity	Name and address of purchaser	TIN	Bill no. and date	Quantity	Value	Rate of Vat	Amount of Vat	Total Value	Form No. received
1	2	3	4	5	6	7	8	9	10	11
1										
2										
3										
--										

(15) Sale of finished products / raw material against form H(in the course of export)

Sl.No.	Description of commodity	Name and address of purchaser	TIN	Bill no. and date	Quantity	Value	Form No. received
1	2	3	4	5	6	7	8
1							
2							
3							
--							

(16) List of sale finished products / raw material [export other than against form H]

Sl.No.	Name of commodity	Name and address of purchaser	TIN	Bill no. and date	Quantity	Value
1	2	3	4	5	6	7
1						
2						
3						
--						

(17) List of purchases of raw material / finished products / consumables / packing material / capital goods & other goods from unregistered dealers within U.P.

Sl.No.	Name of commodity	Name and address of purchaser	TIN	Bill no. and date	Quantity	Value
1	2	3	4	5	6	7
1						
2						
3						
--						

Signature of Authorized Person
Date

Insertion of new Form XXIV-C 35. In the said rules after Form XXIV-B the following Forms shall be inserted, namely:-

FORM – XXIV-C

Department of Commercial Taxes, Government of Uttar Pradesh

[See Rule-45(10) of the UPVAT Rules, 2008]

Return of Tax period- Monthly / Quarterly

(Form of Return of a Tax Period to be filed by dealers executing works contract)

[illegible]

7- Commoditywise detail of purchases & liability of Purchase Tax-

(a) Details of Purchases

S. no.	Commodity	Amount of purchases from within UP		Amount of purchases from outside UP		
		Purchase from registered dealer	Purchase from person other than registered dealer	Value	Freight & other inward expenses	Total

Attach details of purchases from registered dealers in Annexure C-1

(b) Purchase Tax payable on purchases from unregistered dealers

S.no.	Commodity	Turnover of Purchases	Rate of Tax	Amount of Tax
			Total =	

8-Composition money in respect of Contracts covered by composition schemes Rs.....

(Annex detail in Annexure C-2)

9- Computation of taxable turnover in case of works contract not covered by any composition scheme-

(a) If proper Books of Account have been maintained

S. no.	Particulars	Amount
1-	Total amount received or receivable	
2-	Deduct	
i-	All amounts representing the value of goods consumed in execution of the works contract; in which property in goods is not transferred to the contractee	
ii-	All amounts representing the value of exempt goods and the profit thereon	
iii-	All amounts representing the rent paid or payable in respect of machinery and other equipments taken on hire for use in the execution of works contract	
iv-	All amounts representing the value of service and labour and the profit thereon	
v-	All amounts representing the value of goods in which property has been transferred as a result of sale in the course of inter-state trade or commerce;	
vi-	All amounts representing the value of goods in which property has been transferred as a result of sale in the course of export of goods out of the territory of India	
vii-	All amounts representing the value of goods in which property has been transferred as a result of a sale outside the State;	
viii-	All amounts representing the value of non-vat goods which have been purchased from within	

14- Total Deposit of Tax [13(a)+13(b)+13(c)]

Rs.-----

DECLARATION

**I.....S/o,D/o,W/o/.....Status.....
.... [i.e. proprietor, director, partner etc. as provided in rule-32(6)], do hereby declare and verify that, to the best of my knowledge and belief all the statements and figures given in this return are true and complete and nothing has been willfully omitted or wrongly stated.**

**Name and signature of partner /proprietor/karta etc
Name & style of the dealer (status)
TIN.....**

Annexure - C-1

Department of Commercial Taxes, Government of Uttar Pradesh

UPVAT – XXIV-C

Annexure - C-2

Computation of Composition money in respect of Contracts covered by Composition Schemes

S. no.	Con- tract no.	Name & address of contractee	Nature of Con- tract	Gross amount received or receivable	Amount paid to registered sub- contractor	Deductions admissible			Net compound- able amount [5-(6+7+8+9)]	Amount of Compos- ition money	Amount of Tax payable ,if any, over and above the composition money				Total compou nd -ing amount (11+15)
						Earth work	Material supplied by contractee	Other deduct - ions			Comm o-dity	Turnover	Rate of Tax	Amount of Tax	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Name and signature of the partner/proprietor etc.

Status-----

Name and style of the dealer-----

TIN-----

Department of Commercial Taxes, Government of Uttar Pradesh

UPVAT - XXIV-C

Annexure C-3

(A) ITC earned on purchase of taxable goods

S.N.	Name of the commodity	purchased from registered dealer against tax invoice			purchased from person other than registered dealer against purchase invoice			Total input tax credit
		measure/quantity	value of goods	tax paid or payable	measure/quantity	value of goods	tax paid to Treasury	(5+8)
1	2	3	4	5	6	7	8	9
	Total							

(B) Computation of RITC in respect of goods used in execution of works contracts covered by composition schemes

S.N.	Name of the goods	Quantity/measure of goods used in execution of works contracts covered by composition schemes	Purchase value (exclusive of tax) of the quantity as in col. 3	Value of goods disposed off otherwise than by way of sale (estimated)	Total [4+5]	Rate of tax payable under the Act	Amount of reverse input tax credit
1	2	3	4	5		6	7
i							

(C) Net ITC admissible [A(9) – B(7)]

Rs.

Name and signature of the partner/proprietor etc.

Status-----

Name and style of the dealer-----

TIN-----

Department of Commercial Taxes, Government of Uttar Pradesh
[See Rule-45(10 A) of the UPVAT Rules, 2008]
Return of Tax For casual traders

The Assessing Authority
Sector..... District

I-----s/o,d/o,w/o----- (status) ----- of M/s
..... hereby, submit the return of tax and furnish the particulars of business as follows :

5.	Details of Bank Accounts		
S.N.	Name & address of the branch	Nature of A/c	Account No.

Note: - Annex the detail information in annexures II & III

a- Vat Goods

b- Non Vat Goods

8.	Computation of tax on purchase
----	--------------------------------

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9. Details of Sale

a- Vat Goods

i.	Sale of Taxable goods	-																		
ii.	Sale of exempted goods	-																		
iii.	Any other sale	-																		
Total :																				

b- Non Vat Goods

i.	Sale of Taxable goods	-																		
Total :																				

10. Computation of tax on sale

Sl.No.	Rate of tax	Commodity	Sale amount	Tax
Vat Goods				
i.	1%			
ii.	4%			
iii.	12.5%			
Additional tax				
i.	0.5%			
ii.	1%			
Total :				
Non Vat Goods				
i.				
ii.				
iii.				
etc.				
Total :				
[Vat and Non Vat] Grand Total :				

11. Closing Stock

Sl no.	Description of Goods	Quantity / measure		Value		Total Value	Tax Paid on goods of column 3(a)
		U.P. Goods	Ex-U.P. Goods	U.P. Goods	Ex-U.P. Goods		
1	2	3(a)	3(b)	4(a)	4(b)	5	6
i.-							
ii.-							
iii.-							
Etc.							
Total :							

12. Tax Payable

i.	Tax on purchase	-																		
ii.	Tax on sale	-																		
Total :		-																		

13. RITC on Closing stock [as mentioned in 11(6)]

14. Detail of ITC

i.	ITC earned during the period of business																			
ii.	ITC reversed during the period of business																			
iii.	Admissible ITC during the period of business (i-ii)																			
iv.	Adjustment of ITC against tax payable																			

15. Net tax

i.	Total tax payable (serial no. 12)	-																		
ii.	ITC adjustment [14 (iv)]	-																		
iii.	Net tax	-																		

16- Details of deposit of tax in Treasury/Bank						
S.N.	Date of Sale	Amount	TC no.	Date	Name of the Bank	Name and address of the Branch
1	2	3	4	5	6	7
i.						
ii.						
etc.						
Total :						

17 - Computation of Refund / demand		
S.N.	Particulars	Amount
i.	Total amount of tax payable	
ii.	Tax deposited in bank	
iii.	Balance tax payable / refundable	

DECLARATION

I.....S/o,D/o,W/o.....Status.....[i.e. proprietor, director, partner etc. as provided in rule-32(6)], do hereby declare and verify that, all the statements and figures given in this return are true and complete to the best of my knowledge and belief and nothing has been willfully omitted, suppressed or wrongly stated.

Date -

Name and Signature of partners/proprietor/karta etc.

Place -

Status -

Name of the dealer-

Note:- 1-This Return must be signed by a person who is authorized under rule 32 (6) of Uttar Pradesh Value Added Tax Rules, 2008
2-if space provided in any table is insufficient the information may be submitted in prescribed format on separate sheet.

Department of Commercial Taxes, Government of Uttar Pradesh

UPVAT – XXIV-D

Annexure - I

.List of purchases made against tax invoice :

[illegible][illegible]

(iii)	Assessment year				-							Tax period ending on	d	d	m	m	y	y	y	y
-------	-----------------	--	--	--	---	--	--	--	--	--	--	----------------------	---	---	---	---	---	---	---	---

(iv)	Name and address of selling dealer	TIN												Tax-invoice No.	Date of Tax invoice	Description of commodity			Taxable value of goods	Amount of tax charged.	Total amount of tax-invoice
																Name	Code	Quantity / Measure			
1																					
2																					
3																					
4																					
etc.																					
Total :																					

Name and signature of authorised person
Date

Department of Commercial Taxes, Government of Uttar Pradesh

UPVAT - XXIV-D

Annexure II

Details of Declaration (Form XXXVIII) received from the Department of Commercial Taxes and used during the assessment year

S. N.	Number of declaration (Form XXXVIII)	Name & address of the selling dealer or consignor	TIN	Commodity	Tax/Sale invoice/ Date	Quantity/ Measure/ Weight as per Form XXXVIII	Quantity/ Measure/ Weight as per tax/sale invoice	Amount as per Form XXXVIII	Amount as per tax/sale invoice	Difference between col. 9 & 10	Reason for the difference as shown in col.11 (Attach proof)	Difference between col. 7 & 8	Reason for the difference in col. 13 (Attach proof)
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Name and signature of authorised person
Date

Department of Commercial Taxes, Government of Uttar Pradesh

UPVAT - XXIV-D

Annexure III

Details of declaration in Form C prescribed under The Central Sales Tax Act 1956 and used during the assessment period

S. N.	Declaration No.	Name & address of the selling dealer	TIN of the selling dealer	Commodity	Tax/Sale invoice no.	Date	Quantity/ Measure/ Weight	Amount of tax/sale invoice	Assessment Year of purchase	No. of declaration Form XXXVIII issued
1	2	3	4	5	6	7	8	9	10	11
Total declaration used =					Total Amount :					

Name and signature of authorised person
Date

Amendment of Form XLV **36. In the said rules for the existing Form XLV set out in Schedule A below, the Form as set out in Schedule B shall be substituted, namely:-**

**Schedule A
Existing Form
FORM - XLV**

Department of Commercial Taxes, Government of Uttar Pradesh
[See sub rule (1) of rule-70 of the UPVAT Rules, 2008]
APPLICATION FOR ISSUE OF CERTIFICATE OF ENTITLEMENT

To

The Commissioner of Commercial Taxes,
Uttar Pradesh, Lucknow.

Sir,

I-----s/o, d/o, w/o-----status-----
-M/s.-----hereby, submit the particulars of business as follows:

1-	Name & Address of the dealer	-																									
2-	Taxpayer's Identification Number [TIN]																										
	Tax Deduction Number [TDN]																										
	Service Provider Number [SPN]																										
3-	Principal Place of Business, Depot / Branches / Go downs/ Manufacturing places in and outside U.P. :-																										
	particulars													address													
a-	Principal place of business																										
b-	Branch/godown/depot etc.																										
i																											
ii																											
iii																											
iv																											
c-	Manufacturing places																										
4-	Constitution of dealer (Tick the appropriate Box)																										
	Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> HUF <input type="checkbox"/> Company <input type="checkbox"/> Society <input type="checkbox"/>																										
	State or Central Govt. Corporation <input type="checkbox"/> Club <input type="checkbox"/> Association <input type="checkbox"/> Any other <input type="checkbox"/>																										
5-	Name & addresses of Partner/s, Proprietor, Director/s, Karta, Trustee/s, Principal officer etc.																										
	Name and Address													Status			From			To							
i																											
ii																											
iii																											
iv																											
v																											
6-	Details of Bank Accounts in which refundable amount has to be credited																										
S.N.	Name & address of the branch of the bank													Nature of a/c			Account No.										
i																											
ii																											
iii																											
7-	Detail of Exemption or reduction in the rate of tax																										
S.N.	Particulars													Detail													
i	Date of beginning of the facility of exemption or reduction in the rate of tax																										
ii	Period of facility of exemption or reduction in the rate of tax													from			to										

iii	Amount of fixed Capital investment	
iv	Amount of fixed capital investment eligible for facility of exemption or reduction in the rate of tax	
v	Amount of exemption or reduction in the rate of tax	
vi	Amount of exemption or reduction in the rate availed before 01.01.2008	
vii	Amount of exemption or reduction in the rate in balance on 01.01.2008	
viii	Period of exemption or reduction in the rate availed before 01.01.2008	
ix	Period of exemption or reduction in the rate remaining in balance on 01.01.2008	
x	Notification no. and date under which exemption or reduction in the rate was granted	
xi	No. and date of eligibility certificate granted if any	
xii	In case where exemption is not based on eligibility certificate, mention no. and date of notification	
xiii	If facility of exemption is based on future investment and the period of such investment still remains, mention the period of investment	
xiv	If facility is based on period only, mention the notification number and date(attach the certified copy of the notification)	

8-	Details of goods manufactured in the unit		
S.N.	name of the commodity produced in the unit	name of the commodity mentioned in the eligibility certificate (if eligibility certificate is not required mention as "not applicable")	date of start of production
i			
ii			
iii			
iv			
v			
vi			
etc.			

9(a)	Details of search, inspection and seizure of accounts or goods from the date of beginning of the facility of exemption or reduction in the rate of tax before 01.01.2008		
S.N.	Date of search / inspection / seizure	Name of Authority, who has conducted search & seizure	Result
a-			
b-			
c-			

9(b)	Details of penalty/provisional assessment etc. and result in appeal/writ						
S.N.	Date of order	Section in which order is passed	Amount of penalty /tax	Result in Appeals/writ, if pending write appeal/writ no.			
				I st Appeal	Tribunal	Settlement Commission	High Court/ Supreme Court
a-							
b-							
c-							
etc.							

DECLARATION

I.....S/o, D/o, W/o.....Status..... i.e. proprietor, director, partner etc. as provided in rule-32(6)], do hereby declare and verify that, to the best of my knowledge and belief all the statements and figures given are true and complete and nothing has been willfully omitted or wrongly stated.

Date -

Name and Signature of partners/proprietor/karta etc.

Place -

Status -

Name of the dealer-

TIN.....

Note:- The application must be signed by a person authorized under rule 32 (6) of Uttar Pradesh Value Added Tax Rules, 2008.

Schedule B
Form as here by substituted
FORM - XLV

Department of Commercial Taxes, Government of Uttar Pradesh

[See Rule-70 of the UPVAT Rules, 2008 and Section 42 of the UPVAT Act, 2008]

APPLICATION FOR ISSUE OR AMENDMENT OF CERTIFICATE OF ENTITLEMENT

To

The Commissioner of Commercial Taxes,
Uttar Pradesh, Lucknow.

Sir,

I-----s/o, d/o, w/o-----status-----

M/s.....her
eby, submit the particulars of business as follows:

1-	Name & Address of the dealer -	
----	--------------------------------	--

2-	Taxpayer's Identification Number [TIN]	
	Tax Deduction Number [TDN]	
	Service Provider Number [SPN]	

3-	Principal Place of Business, Depot / Branches / Go downs/ Manufacturing places in and outside U.P. :-		
	particulars	address	
a-	Principal place of business		
b-	Branch/godown/depot etc.		
i			
ii			
iii			
iv			
c-	Manufacturing places		

4-	Constitution of dealer (Tick the appropriate Box)				
	Proprietorship <input type="checkbox"/>	Partnership <input type="checkbox"/>	HUF <input type="checkbox"/>	Company <input type="checkbox"/>	Society <input type="checkbox"/>
	State or Central Govt. Corporation <input type="checkbox"/>	Club <input type="checkbox"/>	Association <input type="checkbox"/>	Any other	

5-	Name & addresses of Partner/s, Proprietor, Director/s, Karta, Trustee/s, Principal officer etc.			
	Name and Address	Status	From	To
i				
ii				
iii				
iv				
v				

6-	Details of Bank Accounts in which refundable amount has to be credited		
S.N.	Name & address of the branch of the bank	Nature of a/c	Account No.
i			
ii			
iii			

7-	Detail of Exemption or reduction in the rate of tax	
S.N.	Particulars	Detail

i	Date of beginning of the facility of exemption or reduction in the rate of tax		
ii	Period of facility of exemption or reduction in the rate of tax	from	to
iii	Amount of fixed Capital investment		
iv	Amount of fixed capital investment eligible for facility of exemption or reduction in the rate of tax		
v	Amount of exemption or reduction in the rate of tax		
vi	Amount of exemption or reduction in the rate availed before 01.01.2008		
vii	Amount of exemption or reduction in the rate in balance on 01.01.2008		
viii	Period of exemption or reduction in the rate availed before 01.01.2008		
ix	Period of exemption or reduction in the rate remaining in balance on 01.01.2008		
x	Notification no. and date under which exemption or reduction in the rate was granted		
xi	No. and date of eligibility certificate granted if any		
xii	In case where exemption is not based on eligibility certificate, mention no. and date of notification		
xiii	If facility of exemption is based on future investment and the period of such investment still remains, mention the period of investment		
xiv	If facility is based on period only, mention the notification number and date(attach the certified copy of the notification)		

8-	Details of goods manufacturing in the industrial unit		
S.N.	name of the commodity producing in the industrial unit	name of the commodity mentioned in the eligibility certificate (if eligibility certificate is not required mention as "not applicable")	date of start of production
1	2	3	4
i			
ii			
iii			
iv			
v			
vi			
vii			
viii			
ix			
x			
xi			

8(a)	Details of purchase of goods required for manufacturing or packing of goods.	
serial no.	class of goods	detail of class goods
1	2	3
i-	raw material	(i) (ii)
ii-	processing material	(i) (ii)
iii-	consumable stores	(i) (ii)
iv-	fuel other than petrol and diesel	(i) (ii)
v-	packing material	(i) (ii)
vi-	lubricants	(i) (ii)

iii		
iv		
c-	Manufacturing places	

4-	Constitution of dealer (Tick the appropriate Box)					
	Proprietorship <input type="checkbox"/>	Partnership <input type="checkbox"/>	HUF <input type="checkbox"/>	Company <input type="checkbox"/>	Society <input type="checkbox"/>	
	State or Central Govt. Corporation <input type="checkbox"/>	Club <input type="checkbox"/>	Association <input type="checkbox"/>	Any other		

5-	Name & addresses of Partner/s, Proprietor, Director/s, Karta, Trustee/s, Principal officer/s etc.			
	Name and Address	Status	From	To
i				
ii				
iii				
iv				
v				

6-	Details of Bank Accounts in which refundable amount has to be credited		
S.N.	Name & address of the branch	Nature of A/c	Account No.
i			
ii			
iii			
iv			

7-	Particular of the exemption or reduction in the rate of tax			
S.N.	particular	disclosed by the industrial unit	authentication by the Assessing Authority	Difference if any (explain the difference on separate sheet)
i.	Date of commencement of the facility of exemption or reduction in the rate of tax			
ii.	Period of exemption or reduction in the rate tax	from	to	
iii.	Fixed capital investment			
iv.	Fixed capital investment eligible for exemption or reduction in the rate of tax			
v.	Amount of exemption			
vi.	period of exemption			
vii.	Amount of exemption availed before 01.01.2008			
viii.	Amount of exemption remained in balance on 01.01.2008			
ix.	Period of exemption remained in balance on 01.01.2008			
x.	Date of enquiry done by the assessing authority if any			
xi.	Date of search/survey if any			
xii.	Date of seizure of books accounts if any			
xiii.	Date of seizure of goods if any			
xiv.	Result of search/survey			
xv.	Result of seizure of books			
xvi.	Result of seizure of goods			
xvii.	Whether exemption was misused in any way? (Detail on separate sheet if required)			
xviii.	Action taken by the Assessing Authority with regard to xvii			

b-	Branch/godown/depot etc.	
i		
ii		
iii		
iv		
c-	Manufacturing places	

4-	Constitution of dealer (Tick the appropriate Box)					
	Proprietorship <input type="checkbox"/>	Partnership <input type="checkbox"/>	HUF <input type="checkbox"/>	Company <input type="checkbox"/>	Society <input type="checkbox"/>	
	State or Central Govt. Corporation <input type="checkbox"/>	Club <input type="checkbox"/>	Association <input type="checkbox"/>	Any other		

5-	Name & addresses of Partner/s, Proprietor, Director/s, Karta, Trustee/s, Principal officer/s etc.			
	Name and Address	Status	From	To
i				
ii				
iii				
iv				
v				

6-	Details of Bank Accounts in which refundable amount has to be credited		
S.N.	Name & address of the branch	Nature of A/c	Account No.
i			
ii			
iii			
iv			

7-	Particular of the exemption or reduction in the rate of tax					
S.N.	particular	disclosed by the industrial unit		authentication by the Assessing Authority		Difference if any (explain the difference on separate sheet)
i.	Date of commencement of the facility of exemption or reduction in the rate of tax					
ii.	Period of exemption or reduction in the rate tax	from	to	from	to	
iii.	Fixed capital investment					
iv.	Fixed capital investment eligible for exemption or reduction in the rate of tax					
v.	Amount of exemption					
vi.	period of exemption					
vii.	Amount of exemption availed before 01.01.2008					
viii.	Amount of exemption remained in balance on 01.01.2008					
ix.	Period of exemption remained in balance on 01.01.2008					
x.	Date of enquiry done by the assessing authority if any					
xi.	Date of search/survey if any					
xii.	Date of seizure of books accounts if any					
xiii.	Date of seizure of goods if any					
xiv.	Result of search/survey					
xv.	Result of seizure of books					
xvi.	Result of seizure of goods					
xvii.	Whether exemption was misused in any way? (Detail on separate sheet if					

	required)			
xviii.	Action taken by the Assessing Authority with regard to xvii			
xix.	Whether amount of exemption or reduction in the rate of tax has been amended?			
xx.	If answer of xix is yes, give the full detail and result of Appeal/revision/writ up to the date of sending of the report			
xxi.	Whether any dispute regarding exemption or reduction in the rate of tax or amount of exemption or period of exemption or fixed capital investment is pending before any competent court or authority?			
xxii.	If answer of xxi is affirmative give the full detail on separate sheet and attach the relevant papers .			
xxiii.	Whether exemption or reduction in the rate of tax is not based on the issue of eligibility certificate?			
xxiv.	If answer of xxiv is affirmative give the full detail on separate sheet and attach the relevant papers regarding notification, investment period, exemption period, amount of exemption etc attach the relevant papers and copies of the notification			
xxv.	Whether the dealer is eligible for Entitlement Certificate?			
xxvi.	If answer of xxv is negative give the reason in detail along with relevant papers on separate sheet			
xxvii.	Amount of exemption or reduction in the rate of tax to be mentioned on the Certificate of eligibility			
xxviii.	Period of exemption to be mentioned on the Certificate of Entitlement			
xix.	Goods manufactured to be mentioned in the Certificate of Entitlement			
xxx.	purchased goods to be mentioned in the Certificate of Entitlement as			
(a)	raw material			
(b)	processing material			
(c)	consumable store			
(d)	fuel other than petrol and diesel			
(e)	packing material			
(f)	lubricants			

1-If space provided is insufficient attach the detail in separate sheet in the same format.

2- If report belongs to amendment of Certificate of Entitlement only amended data shall be written in the relevant serial or column.

3- If fixed capital investment has been made after the beginning of period of exemption as condition of exemption under notification issued under erstwhile Act, only invested amount shall be mentioned in the relevant column.

Signature of the Assessing Authority
Name and seal of the assessing authority

Existing Form
UPVAT XLVII

[See sub rule (4) of rule-70 of the UPVAT Rules, 2008]

Certified that Industrial unit whose particulars are mentioned below is entitled to avail the facility of refund in lieu of the exemption or reduction in the rate of tax granted under the erstwhile Act for the period and amount mentioned below whichever expires earlier.

[illegible]

- 136 -

Schedule B
Form as here by substituted
UPVAT XLVII

Department of Commercial Taxes, Government of Uttar Pradesh
[See Rule-70 of the UPVAT Rules, 2008 and Section 42 of the UPVAT Act, 2008]

CERTIFICATE OF ENTITLEMENT

Certified that Industrial unit whose particulars are mentioned below is entitled to avail the facility of refund in lieu of the exemption or reduction in the rate of tax availing or granted under the erstwhile Act for the period and amount mentioned below whichever expires earlier.

No. date.....

1-	Name & Address of the Industrial Unit	-	
2-	Taxpayer's Identification Number [TIN]		
	Tax Deduction Number [TDN]		
	Service Provider Number [SPN]		
3-	Particulars	Address	
a-	Principal place of business		
b-	Manufacturing places	1- 2- 3-	
4-	Details of commodities		
	S.N.	name of the commodities manufactured	Name of the commodities purchased for EITC
	i		
	ii		
	iii		
	iv		
	v		
	vi		
	vii		
	viii		
	ix		
	x		
5-	Period of entitlement	from 01.01.2008	to
6-	Amount of entitlement of refund		

Commissioner of Commercial Taxes
Uttar Pradesh

Amendment of Form XLVIII 39. In the said rules for the existing Form XLVIII set out in Schedule A below, the Form as set out in Schedule B shall be substituted, namely:-

Schedule A
Existing Form
FORM - XLVIII

Department of Commercial Taxes, Government of Uttar Pradesh
[See sub rule (11) of Rule 70 of the UPVAT Rules, 2008]

STATEMENT OF NET TAX PAYABLE

- 1- Name and address of the industrial Unit.....
2- Taxpayer's Identification Number [TIN]

3- Computation of tax payable on the manufactured vat goods sold during tax period within the State

S.N.	name of commodity	quantity/measure	Sale price	rate of tax	amount of tax
i					
ii					
iii					
iv					
v					
vi					
vii					
viii					
Total					

4- Computation of tax payable on manufactured vat goods sold in course of inter state trade or commerce during tax period

S.N.	name of commodity	quantity/measure	Sale price	rate of tax	amount of tax
i					
ii					
iii					
iv					
v					
vi					
vii					
viii					
Total					

5- Computation of ITC (goods used in manufacturing/processing/packing of vat goods have been sold during tax period within the State)

S.N.	name of commodity	quantity/measure	purchase price excluding tax		rate of tax	amount of tax		Total
			from registered dealer	from other than registered dealer		paid or payable to a registered dealer	paid to State Government	
1	2	3	4	5	6	7	8	9
i								
ii								
iii								
iv								
v								
vi								
vii								
viii								
Total								

6- Computation of ITC (goods used in manufacturing/processing/packing of vat goods have been sold during tax period in course of inter State trade or commerce)

S.N.	name of commodity	quantity/measure	purchase price excluding tax		rate of tax	amount of tax		Total
			from registered dealer	from other than registered dealer		paid or payable to a registered dealer	paid to State Government	
1	2	3	4	5	6	7	8	9
i								
ii								
iii								
iv								
v								
Total								

7A- NET TAX PAYABLE IN CASE OF FULL EXEMPTION

S.N.	PARTICULRS	UPVAT	CST
1-	tax payable		
2-	ITC		
3-	net tax payable		

7B- NET TAX PAYABLE IN CASE OF PARTIAL EXEMPTION

s.n.	PARTICULRS	UPVAT	CST
1-	tax payable		
2-	ITC		
3-	net tax payable (as 7A)		
4-	rate percentage of exemption in the erst while Act		
5-	partial amount of difference in serial no. 4 of 7B		
6-	net tax payable		

8- Balance of account of amount of exemption or reduction in the rate of tax

Total amount of Entitlement	Certificate	amount deducted in the month	progressive amount deducted up to month	amount balance at the end of month
1		2	3	4

9- Amount of refund/deferred.....

10- Balance amount available for exemption /deferment at the end tax period.....

DECLARATION

I.....S/o,D/o,W/o/.....Status..... [i.e. proprietor, director, partner etc. as provided in rule-32(6)], do hereby declare and verify that, to the best of my knowledge and belief all the statements and figures given are true and complete and nothing has been willfully omitted or wrongly stated.

Date -

Name and Signature of partners/proprietor/karta etc.

Place -

Status -

Name of the dealer-

TIN.....

Note:- The application must be signed by a person authorized under rule 32 (6) of Uttar Pradesh Value Added Tax Rules, 2008.

Schedule B**Form as here by substituted****FORM - XLVIII**

Department of Commercial Taxes, Government of Uttar Pradesh

[See sub section (4) of section 42 of the UPVAT Act, 2008]

STATEMENT OF NET TAX PAYABLE AND EARNED INPUT TAX CREDIT

1- Name and address of the industrial Unit.....

2- Taxpayer's Identification Number [TIN]

3- Computation of tax payable on the manufactured vat goods sold during tax period within the State

S.N.	name of commodity	quantity/measure	Sale price	rate of tax	amount of tax
i					
ii					
iii					
iv					
v					
vi					
vii					
viii					
	Total				

4- Computation of tax payable on manufactured vat goods sold in course of inter state trade or commerce during tax period

S.N.	name of commodity	quantity/measure	Sale price	rate of tax	amount of tax
i					
ii					
iii					
iv					

v					
vi					
vii					
viii					
	Total				

5- Computation of ITC (goods used in manufacturing/processing/packing of vat goods have been sold during tax period within the State)

S.N.	name of commodity	quantity/ measure	purchase price excluding tax		rate of tax	amount of tax		Total
			from registered dealer	from other than registered dealer		paid or payable to a registered dealer	paid to State Government	
1	2	3	4	5	6	7	8	9
i								
ii								
iii								
iv								
v								
vi								
vii								
viii								
	Total							

6- Computation of ITC (goods used in manufacturing/processing/packing of vat goods have been sold during tax period in course of inter State trade or commerce)

S.N.	name of commodity	quantity/ measure	purchase price excluding tax		rate of tax	amount of tax		Total
			from registered dealer	from other than registered dealer		paid or payable to a registered dealer	paid to State Government	
1	2	3	4	5	6	7	8	9
i								
ii								
iii								
iv								
v								
	Total							

7A- NET TAX PAYABLE IN CASE OF FULL EXEMPTION

S.N.	PARTICULRS	UPVAT	CST
1-	tax payable		
2-	ITC		
3-	net tax payable		

7B- NET TAX PAYABLE IN CASE OF PARTIAL EXEMPTION

s.n.	PARTICULRS	UPVAT	CST
1-	tax payable		
2-	ITC		
3-	net tax payable (as 7A)		
4-	rate percentage of exemption in the erst while Act		
5-	partial amount of difference in serial no. 4 of 7B		
6-	net tax payable		

8(a)-- Computation of EITC (goods used in manufacturing/processing/packing of vat goods have been sold during tax period within the State or in course inter state trade or commerce or in course of export of goods out of territory of India)

S.N.	name of commodity	quantity/ measure	purchase price excluding tax		rate of tax	amount of tax		Total
			from registered dealer	from other than registered dealer		paid or payable to a registered dealer	paid to State Government	
1	2	3	4	5	6	7	8	9
i								

ii								
iii								
iv								
v								
vi								
vii								
viii								
Total								

8(b)- Computation of EITC (goods used in manufacturing/processing/packing of vat goods have been disposed of other wise than by way of sale)

S.N.	name of commodity	quantity/measure	purchase price excluding tax		rate of tax	amount of tax		amount RITC	EITC (7+8-9)
			from registered dealer	from other than registered dealer		paid or payable to a registered dealer	paid to State Government		
1	2	3	4	5	6	7	8	9	10
i									
ii									
iii									
iv									
v									
vi									
vii									
viii									
Total									

9- Balance of account of amount of exemption or reduction in the rate of tax

Total amount Certificate of Entitlement	tax payable under UPVAT	tax payable under CST	amount of EITC	Total	progressive amount deducted up to tax period	amount balance at the end of tax period
1	2	3	4	5 (2+3+4)	6	7

10- Amount of refund/deferment.....

11- Balance amount available for exemption /deferment at the end tax period.....

DECLARATION

I.....S/o,D/o,W/o/.....Status.....
[i.e. proprietor, director, partner etc. as provided in rule-32(6)], do hereby declare and verify that, to the best of my knowledge and belief all the statements and figures given are true and complete and nothing has been willfully omitted or wrongly stated.

Date -

Name and Signature of partners/proprietor/karta etc.

Place -

Status -

Name of the dealer-

TIN.....

Note:- The application must be signed by a person authorized under rule 32 (6) of Uttar Pradesh Value Added Tax Rules, 2008.

Insertion of new 40. In the said rules after Form XLIX the following Form shall be inserted, namely:-

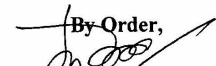
Form L

FORM - L
Department of Commercial Taxes, Government of Uttar Pradesh
(See rule 28 of the UPVAT Rules, 2008)

Register of Vat goods purchased within the State

(i)	Name and address of purchasing dealer																														
(ii)	TIN																														
(iii)	Assessment year											Tax period ending on										d	d	m	m	y	y	y	y		
(iv)	Name and address of selling dealer	TIN										Tax / purchase invoice No.	Date	Description of commodity			Taxable value of goods	Amount of tax charged or Tax paid	Total amount of tax / purchase invoice												
														Name Code Quantity / Measure																	
1																															
2																															
3																															
4																															
5																															

Name and signature of authorised person
Date

By Order,

(Desh Deepak Verma)
Pranukh Sachiv