Uttar Pradesh Shasan Sansthagat 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

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.	the said rules, in rule 4 after the existi	x Rules, 2008, hereinafter referred to as ng sub-rule (11) the following sub-rule						
		shall be inserted, namely:-	Commissioner with prior enpressed of						
			Commissioner with prior approval of ave power to modify or amend the						
			end the time limit to file any Form						
		under these rules.							
Amendment of	3.	In the said rules, existing rule 6 set out	t in Column-I below, the rule as set out in						
rule 6		Column-II shall be substituted, namely	/:-						
		Column-I	Column-II						
		Existing rule	Rule as hereby substituted						
		6(1) If a dealer carries on business within $6(1)$ If a dealer carries on business within							
		the limits of jurisdiction of only one Assistant Commissioner that officer shall be the assessing authority in	the limits of jurisdiction of only one Assistant Commissioner that officer shall be the assessing authority in						

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 (2) 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 of department the Central Government or of State а 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 iurisdiction 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 in respect of such authority 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.

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 Commissioners Assistant 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 officer any 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 (3) 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 (4) 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 (5) 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 (6) 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 (7) Transit of goods under section 52 has been obtained from a checkpost, the officer-in-charge of such check-post and in any other case the officer who has issued such

-) 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.
- 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 Assistant intimate all the 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.
- 5) 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 (8) 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.

- 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 permission of written the Commissioner or any officer authorized by him in this behalf, and on such conditions as he may deem fit to impose.
- 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 sub-rules shall. other mutatis mutandis, apply to a railway container contractor, air cargo operator courier service or 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 4. rule 8

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

- 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 :
 - (i) all amounts allowed as discount provided that such discount is allowed in accordance with the normal trade practice.
 - (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:

Provided that -

- (a) the selling dealer issues credit note to the purchasing dealer and obtains a debit note purchasing from dealer:
- (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;
- (iii)all amounts realized from the sale by the dealer of his business as a whole:
- (iv) in respect of non-vat goods, all amounts for which the dealer sells such goods after their purchase from inside the State;
- (v) all amounts representing turnover of sale of goods exempt under the Act:
- (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;
- (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

Column-II

Rule as hereby Substituted

8 For the purposes of determining 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 :

- (i) all amounts allowed as cash or trade discount at the time of sale as evident from the invoice:
- (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: Provided that -
 - (a) the selling dealer issues credit note to the purchasing dealer and obtains a debit note from purchasing dealer;
 - (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;
- (iii) all amounts realized from the sale by the dealer of his business as a whole:
- (iv) in respect of non-vat goods, all amounts for which the dealer sells such goods after their purchase from inside the State;
- (v) all amounts representing turnover of sale of goods exempt under the Act;
- (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;
- (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 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-

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 taxinvoice 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:

Amount of tax = (Turnover x Rate of

(100+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:

Amount of tax = (Turnover x Rate of tax) \div (100+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 5. rule 9

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-II

Rule as hereby substituted

9(1) Subject to other provisions of 9(1) Subject to other provisions of these 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:-

Column-I

Existing rule

- (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
- 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 contact 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 contact 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. amount, an 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								
S1.	Description of works contracts	Rate						
no.								
1	2	3						
1-	Fabrication and installation of plant	10%						
	and machinery							
2-	Fabrication and erection of structural	10%						
	works including fabrication, supply							

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 ;
- (1) 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
- Where accounts maintained by the (3) 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	10%
	and hoists	
4-	Fabrication and installation of	10%
	elevator(lifts) and escalators	
5-	Supply and installation of air	10%
	conditioning equipment including	
	deep freezers, cold storage plants,	
	humidification plants and	
	dehumidifier	
6-	Supply and installation of air	10%
	conditioners and air coolers	
7-	Supply and fitting of electrical	10%
	goods, Supply and installation of	
	electrical equipment including	
	transformers	
8-	Supply and fixing of furnitures and	10%
	fixtures, partitions, including	
	contracts of interior decorations	
9-	Construction of railway coaches and	10%
	wagons on under carriages supplied	
	by railways	
10-	Construction of bodies of motor	10%
	vehicle and construction of trailers	
11-	Fabrication and installation of rolling	30%
	shutters and collapsible gates	
12-	Civil works like construction of	30%
	building, bridge, roads, dams,	
	barrages, spillways and diversions,	
	sewages and drainage system	
13-	Installation of doors, doors frames,	30%
	windows, window frames and grills	
14-	Supply and fixing of tiles, slabs,	30%
	stone and sheets	
15-	Sanitary fitting for plumbing, for	30%
	drainage or sewerage system	
16-	Whitewashing, painting, and	40%
	polishing	

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

	Table	
Sl. no.	Description of works contracts	Rate
1	2	3
1-	Fabrication and installation of plant	10%
_	and machinery	
2-	Fabrication and erection of	10%
	structural works including	
	fabrication, supply and erection of	
	iron trusses, purline.	
3-	Fabrication and installation of	10%
	cranes and hoists	
4-	Fabrication and installation of	10%
	elevator(lifts) and escalators	
5-	Supply and installation of air	10%
	conditioning equipment including	
	deep freezers, cold storage plants,	
	humidification plants and	
	dehumidifier	100
6-	Supply and installation of air	10%
7	conditioners and air coolers	100
7-	Supply and fitting of electrical	10%
	goods, Supply and installation of	
	electrical equipment including transformers	
8-	Supply and fixing of furnitures and	10%
0-	fixtures, partitions, including	1070
	contracts of interior decorations	
9-	Construction of railway coaches	10%
-	and wagons on under carriages	
	supplied by railways	
10-	Construction of bodies of motor	10%
	vehicle and construction of trailers	
11-	Fabrication and installation of	30%
	rolling shutters and collapsible	
	gates	
12-	Civil works like construction of	30%
	building, bridge, roads, dams,	
	barrages, spillways and diversions,	
	sewages and drainage system	
13-	Installation of doors, doors frames,	30%
1.4	windows, window frames and grills	200
14-	Supply and fixing of tiles, slabs,	30%
1.5	stone and sheets	200
15-	Sanitary fitting for plumbing, for	30%
	drainage or sewerage system	

- (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	40%	
	polishing		

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 subcontractors,

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;

t of 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:-

State

the

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

Amendment of 6 rule 21

Column-I

Existing sub-rule

outside

otherwise than as a result of a sale

in the same form and condition in

or processing of any taxable goods

or in packing of such goods and

which those were purchased; or

(b) used or consumed in manufacture

(2) In respect of goods which are -

(a) consigned

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 subsection (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.

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-II

Sub-rule as hereby substituted

respect of any quantity or measure of

any goods which have been consigned

by the trader outside the State

Existing sub-rule

Column-I

(3) Amount of reverse input tax credit, in (3) Amount of reverse input tax credit, in respect of any quantity or measure of anv 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 x 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.

otherwise than by reason of an inter-State sale, shall be computed using the expression: P x 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.

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

Column-I

Existing rule

- 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 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

Amendment of 7. rule 22

rule 24

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 assessment the 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 such amount of 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 monthly six successive 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, purchased has been 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.

Existing sub-rule

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

and amount of reverse input tax credit,

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 which registration month in 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 9. rule 28

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

Column-II

Sub-rule as hereby substituted

For the purpose of computing admissible amount of input tax credit and amount of reverse input tax

- 13 -

		every trader shall maintain a register in respect of every purchase of goods	credit, every trader shall maintain a register in respect of every purchase
		made from inside the State.	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 exbelow, the sub-rule as set out in Column 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.	-II shall be substituted, namely:- Column-II Sub-rule as hereby substituted
Amendment of	11.		
rule 32		out in Column-II shall be substituted, na	•
		Column-I	Column-II
		Existing rule	Rule as hereby substituted
		32(1) For the purpose of obtaining	
		registration certificate under the	registration certificate under the Act,
		Act, the dealer shall present	the dealer except casual dealer shall
		application in Form VII-G in case of	present application in Form VII-G in
		Government Department and in	case of Government Department and
		Form VII in other cases, as the case	in Form VII in other cases, as the
		may be, completed in all respects before the Registering Authority of	case may be, completed in all respects before the Registering
		the Circle in which principal place	Authority of the Circle in which
		of his business is situated.	principal place of his business is
		(2) Each registration application shall	situated.
		be accompanied by satisfactory	(2) Each registration application shall be
		proof of deposit of the fee along	accompanied by satisfactory proof of
		with late fee, if any, and penalty	deposit of the fee along with late fee,
		specified in the Act, where payable	if any, and penalty specified in the
		and certified copy of any two of the	Act, where payable and certified
		following;	copy of any one of the following;
		(a) Electoral Identity Card issued	(a) Electoral Identity Card issued
		by Election Commission of	by Election Commission of
		India; (b) DAN Cord issued by Income	India; (b) DAN Cord issued by Income
		(b) PAN Card issued by Income Tax Department, Government	(b) PAN Card issued by Income Tax Department, Government
		of India;	of India;
		(c) Passport;	(c) Passport;
		(d) Bank Passbook	(d) Bank Passbook

- (c) Passport;(d) Bank Passbook

- 14 -

(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 annexures, VIII along with completed in all respects.
- (4) Every dealer, referred to in subsection (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 subsection (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 subrule (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

Description S1. Status No. code 2 1 3 The proprietor in case of

1-

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

- (3) Application referred to in subsection (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 subsection (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 subsection (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 subrule (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

01

	1
proprietorship business ; or	
2- A partner duly authorized by	02
all other partners in case of	
partnership business; or	
3- The Karta in case of Hindu	03
Undivided Family; or	
4- The Managing Director or	04
Director or a person	
authorized by the Board of	
Directors, in the case of	
limited companies; or	
5- The President or Secretary	05
in the case of Society or a	
Club; or	
6- The Head of the office or	06
any other person authorized	
by him in case of a	
department of a State	
Government or the Central	
Government; or	
7- The guardian of minor	07
where business is in the	
name of the minor; or	
8- Duly authorized person	08
having a general power of	
attorney where business is in	
the name of an incapacitated	
person, or	
9- Trustee in case of a trust, or	09
10- In any other case, person	10
duly authorized by dealer or	
any other officer authorized	
by competent authority	

(7) Every a	pplication	for reg	istration
received	under sub-	-rule (1)	shall be
disposed	l of in the	manner p	provided
in sectio	on 17 in fol	llowing s	chedule
of time:		-	

- (a) Biometric data and verification from original documents – one week;
- (b) Site inspection and digital photograph of premises one week;
- (c) Processing of security, if required 10 days;
- (d) 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	02
	all other partners in case of	
	partnership business; or	
3-	The Karta in case of Hindu	03
	Undivided Family; or	
4-	The Managing Director or	04
	Director or a person	
	authorized by the Board of	
	Directors, in the case of	
	limited companies; or	
5-	The President or Secretary	05
	in the case of Society or a	
	Club; or	
6-	The Head of the office or	06
	any other person authorized	
	by him in case of a	
	department of a State	
	Government or the Central	
	Government; or	
7-	The guardian of minor	07
	where business is in the	
	name of the minor; or	
8-	Duly authorized person	08
	having a general power of	
	attorney where business is in	
	the name of an incapacitated	
	person, or	
9-	Trustee in case of a trust, or	09
10-	In any other case, person	10
	duly authorized by dealer or	
	any other officer authorized	
	by competent authority	
(7) T	1' (' C	

(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:

- (a) Biometric data and verification from original documents – one week;
- (b) Site inspection and digital photograph of premises – one week;
- (c) Processing of security, if required 10 days;
- (d) 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 deemed to be Taxpayer's be 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 subrule (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:-

For the purpose of obtaining registration certificate under (1) 32-A: section 26-A of the Act, every casual dealer shall make an Registration application in Form VII-A completed in all respects before the casual registering authority of the Circle in which place of his dealers business is situated.

of

- (2) Each application referred to in sub-rule(1) shall be accompanied by satisfactory proof of deposit of the fee of one and certified copy of any one of the hundred rupees following:-
 - (a) Electoral Identity Card issued by Election Commission of India:
 - (b) PAN Card issued bv 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.
- of 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-II

Existing rule

Column-I

Rule as hereby substituted

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
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

Amendment of rule 33

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 authority registering or the assessing authority, as the case mav 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-II Sub-rule as hereby substituted

Existing sub-rule (2) (a) Every registered dealer shall get (2) (a) Every registered dealer shall get his 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.

Column-I

(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.

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 Taxpaver's Identification his 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	15.	In t	the said i	rules,	in rule 37	for the	existing	g sub-rul	e (1)	set out in C	Column-I	
rule 37		below, the sub-rule as set out in Column-II shall be substituted, namely:-						-				
				lumn-I			Column-II					
			Existing sub-rule				Sub-rule as hereby substituted					
		(1)	Security	or	additional	securi	ty (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:-

of

Column-I

Column-II

Rule as hereby substituted 38(1) (a)Every person, who

starts business in the

capacity of a railway

container contractor, an

Existing rule Registration **38**(1) Every person, who starts **Registration** of transporter, carrier or forwarding agent, railway railway container person contractor. owner or person incharge of the godown or cold storage or warehouse

business in the capacity of a transporter, carrier or contractor, an forwarding agent, air container operator, contractor, owner incharge of godown or cold storage owner or warehouse on or after person date of commencement of the godown Act, shall apply in Form or warehouse XIV to the registering other authority within thirty transporter days from the date of commencement of such business for grant of service provider number:

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.

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 the date of 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.

container cargo а or courier service operator. or the incharge of or than

railway

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 (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 incharge 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 incharge of godown or cold storage or warehouse other than transporter or carrier who stores commercial goods on or after 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 or ninety days

- (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 :

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

- (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 other liability anv 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 :

	the table :	
S1.	Description	Status
No	_	code
1	2	3
1-	The proprietor in case of	01
	proprietorship business ; or	
2-	A partner duly authorized by	02
	all other partners in case of	
	partnership business; or	
3-	The Karta in case of Hindu	03
	Undivided Family; or	
4-	The Managing Director or	04
	Director or a person	
	authorized by the Board of	
	Directors, in the case of	
	limited companies; or	
5-	The President or Secretary in	05
	the case of Society or a Club;	
	or	
6-	The Head of the office or any	06
	other person authorized by	
	him in case of a department	1

S1.	Description	Status
No.		code
1	2	3
1-	The proprietor in case of	01
	proprietorship business ;or	
2-	A partner duly authorized	02
	by all other partners; or	
3-	The Karta in case of Hindu	03
	Undivided Family; or	
4-	The Managing Director or	04
	Director or a person	
	authorized by the Board of	
	Directors, in the case of	
	limited companies; or	
5-	The President or Secretary	05
	in the case of Society or a	
	Club; or	
6-	The Head of the office or	06
	any other person	

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

- (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 incharge 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 incharge 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 а transporter, forwarding carrier or agent or railway contractor container 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 railwav container contractor, an air cargo operator or a courier service provider or an owner or person incharge 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 bv 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 warehouse. or shall preserve all records maintained by him for a period of 8 years after the expiry of the assessment vear 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 godown 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 incharge 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.
- Every a railway container (9) contractor, an air cargo operator or a courier service provider or an owner or person incharge 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 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

rule 42

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

Column-II

Existing rule (2) Sale invoice, to be issued under sub- (2) Sale invoice, to be issued under subsection (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:

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 Taxpaver's Identification Number of such purchaser.

Rule as hereby substituted

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 anv. 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:

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.

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

registered dealer the aforesaid proviso shall not apply.

rule 45

Amendment of 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

Column-II

Existing rule

- 45(1) In cases of dealers mentioned in the 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 :-
 - (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:

(i)first tax period for such year assessment 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:

(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;

- (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;
- (c) in case of a dealer, whose aggregate of turnover, as defined in explanation given hereunder, for any assessment

Rule as hereby substituted

- following clauses. tax periods referred to in section 24, shall be as given in each such clause :-
 - (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:
 - (i) first tax period for such assessment vear shall commence on the date on dealer which the 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;
 - (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;
 - (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;
 - (c) in case of a dealer, who deals in sensitive commodities specified bv 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;

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 crore rupees, every one 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 which dav on he has discontinued business, shall be the last tax period;

> quarter. (ii) the 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 subrule (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 he 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 Taxinvoice
 - (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 taxinvoice
 - (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 subsection (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, thirtyfirst 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 Taxinvoice
- (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 transfer. book such department before shall. 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
- (1) 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 subtreasury.....
- (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 making person 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 products. petroleum in manufactured or imported incliding 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 vear, such dealer shall submit return on line on the official web-site of the department but the Commissioner, in case of unforeseen anv 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 dav 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 executing dealer 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 prescribed date 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 according to assess 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 taxinvoice or sale invoice
 - $(xi) \quad Value \ of \ taxable \ goods$
 - (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 subrule (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 subrule (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

- 46(1) Any amount of tax assessed by the 46(1) As soon as assessment has been assessing authority under section 25 or section 26 or section 28 in excess of tax deposited by the dealer shall deposited in the manner be prescribed in rule 12 after service of notice of demand on the dealer.
 - (2) Notice of demand referred to in subsection(3) of section 25, sub-section (5) of section 26, sub section (6) of section 28 and sub-rule (1) shall be

Column-II

Rule as hereby Substituted

- 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) 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, subsection (5) of section 26, sub section (6) of section 28 and subrule (1) shall be prepared in form XXVIII.
- 21. In the said rules, in rule 49 for the existing sub-rule (2) set out in Column-I Amendment of rule 49 below, the sub-rule as set out in Column-II shall be substituted, namely:-

Column-II

Sub-rule as hereby substituted

- (2) Each certificate referred to in sub- (2) Each certificate referred to in subrule (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 22. rule 54

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

Column-I

Existing sub-rule

month.

rule (1) shall be in respect of

deductions made during a calendar

Existing rule

- 54(1) The State Government may, by 54(1)(a) The owner, driver or any other 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

- 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 transferred goods are

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 consignor sale, by & 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 subrule (9) or rule 56 or sub-rule (8) of rule 57, or
 - (ii) which is declared as obsolete and invalid by the Commissioner under subrule (13) of rule 56 or subrule (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 subrule (9) or rule 56 or subrule (8) of rule 57, or
 - (ii) which is declared as obsolete and invalid by the Commissioner under subrule (13) of rule 56 or subrule (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 subrule (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 subrule (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, duplicate copy the of the declaration or certificate, as the case may be.

- The trip sheet referred to in sub-(6) 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 55(1) At any place inside the state when any other place, when so required by the officer-in-charge of the checkpost 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 vessel and to inspect all or 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

- required by an officer SO 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 documents inspect all 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-incharge 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 24. rule 56

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

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 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 subrule (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 prescrib:

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 completed а duly 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 а duplicate declaration form to him in the same declaration manner as 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 duly completed a 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 а duplicate declaration form to him in the same declaration form manner as 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 subrule(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 subrule(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.

Column-II

Amendment of 2 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

Rule as hereby substituted

58(1) The driver or person-in-charge of a **58** 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-incharge of check-post or barrier, if any, established near the point of entry into the State hereinafter called the entry check-post:

Existing rule

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

Column-I

rule 68

Existing sub-rule

(2) The petition shall be filed along with (2) The petition shall contain the proof 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

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 S

set out in Column-II shall be substituted	, namely:-
Column-I	Column-II
Existing rule	Rule as hereby substituted
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: Before the: Hon'ble Chairman, Settlement Commission, Uttar Pradesh Values Added Tax, Lucknow Subject - Petition under Section 64 of the Uttar Pradesh Value Added Tax Act, 2008	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: Before the: Hon'ble Chairman, Settlement Commission, Uttar Pradesh Value Added Tax, Lucknow Subject - <u>Petition under section 64 of the</u> <u>Uttar Pradesh Value Added Tax Act,</u> 2008 for the Assessment Year
for the Assessment Year	
M/S (Name and Address of the Petitioner) Petitioner Vs. Respondent	M/S (Name and Address of the Petitioner) Petitioner Vs. Respondent
Sir, 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 	Sir, 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
(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:- PRAYER (1)	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
(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:- PRAYER	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

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

to of ax on of on •••• of ct) er kh ity he of ot ng nt • • • by challenges the above action of the respondent on the following grounds: -----

- 49 -

above named petitioner/the person **an** authorized by the petitioner do hereby declare that the information, facts, and (1) other contents of the petition are correct (2) and true to the best of my knowledge and (3) belief. I further declare that no other (4) petition has been filed earlier before the Commission on the subject matter of this petition.

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) Any other relevant document, if any, ------ (mention title of document)

and prays as follows:-

PRAYER
Name & S

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

Verification

I the 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.

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:-

of

amendment or within 60

days from the date

set out in C	olumn-II shall be substituted	l, namely:-
	Column-I	Column-II
	Existing rule	Rule as hereby substituted
70	(1) Industrial unit availing or	•
Tax	granted the facility of	
Deferment	exemption or reduction in	
Delerment	the rate of tax under	
	erstwhile Act, may apply to	
	the Commissioner for issue	
	of certificate of entitlement	
	duly filled and signed by	v 8 v
	the person authorized under	
	sub-rule (6) of rule 32, in	
	form XLV up to 31st	
	August 2008 or within	Entitlement:
	thirty days from the date of	
	publication of this rule	Provided that where
	whichever is later.	industrial unit is eligible
	(2) A copy of the application	for refund of earned input
	along with enclosures, if	tax credit on the purchase
	any, shall be served to the	of raw material, processing material, consumable
	assessing authority and	stores fuel other then
	certified copy of such	petrol and diesel, lubricant
	receipt shall be annexed to	required for use in
	the application.	manufacturing of goods
	(3) The assessing authority	and nacking material used
	shall, after examining	in the nacking of
	relevant record and after	manufactured goods, may
	giving the dealer a	apply to the Commissioner
	reasonable opportunity of	for issue of new or
	being heard if necessary,	amended Certificate of
	send to the Commissioner	Entitlement within 60 sixty
	a report in form XLVI	days of publication of this
	within a period of thirty	rulo
	days from the date of	
	receipt of the application(4) If the Commissioner is	Provided further that
	(4) If the Commissioner is satisfied that information	
	furnished is correct and	
	complete and report of the	I I I I I I I I I I I I I I I I I I I
	assessing authority	
	confirms the particulars of	
	the application, he shall	0
	issue the certificate of	
	entitlement in form XLVII	
	within sixty days of the	L L L L L L L L L L L L L L L L L L L
	receipt of the application.	with any condition of
	(5) If the net tax payable for tax	
	periods commencing on	
	January2008 and ending	•
	with 30th June 2008, has	
	not been deposited along	· · ·
	with return of the tax	
	period the same shall be	

period the same shall be

deposited in following time

schedule:-

Serial	Tax period	date up to
no.	ending on	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 if that 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 January2008 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	Tax period	date up to
no.	ending on	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 29. In the said rules, after rule 75 the following rule shall be inserted, rule 75-A 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 Fee for shall be supplied to the dealer on furnishing copying folio of copy of value of twenty rupees. If order is more than 4 pages the fee any shall be five rupees per page. The amount of fee may be order changed by the State government from time to time."

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

		•			F	Ο	RM	[-	VI	[- A										Г		
	Department of		[Se	e rul	le-32	2A o	f the	e UP	VA	DVe ГRu of ca	les,	2008	3]		ttaı	Pı	ade	esh			Passpo size photog of the Applic	graph
											[]	Befor	e filli	ng the	Forn	n read	d the i	instru	ctions	s]		
To, Rec	gistering Authority,						Pe	ocoir	ot No							Г	Date					
	unionty,			. Г). 			d	d	m		y	y	y	v	٦	
Sir.						1 1		1		- I I							2					
	I				-s/o,	d/o	, w/o	0					;	statu	s					., M	/S(na	me
	the firm)													, ł	nereł	у а	pply	for	the	reg	gistrat	ion
	ler Section-26A of UP Value Ac egistration I furnish the particul								ment	of 7	Гахр	ayer	s' Io	lenti	ficat	ion	Num	iber.	For	the	purp	ose
		130	i bu		55 as		0.0.0	•	1		1	1	1		1			1		<u> </u>		1
1.	Full Name of Applicant																			-		
																					+	
2.	Full name of Applicant's																					
	father / husband																					
3.	Applicant's present address																					
												D	т	NI								
4						 	 		<u> </u>			P	Ι	Ν	-						<u> </u>	l
4.	Applicant's permanent address								-											<u> </u>		
	uduress											Р	Ι	Ν	-							
5.	Status code of applicant	-		(Se	ee se	erial	no.	12 o	f the	inst	ructi	ions)									I
6.	Principal place of business in																					
	U.P. with complete address																					
												n	т	NT						<u> </u>		
				I		I	I		<u> </u>	<u> </u>	I	P	Ι	N	-			I			<u> </u>	l
7.	Phone No. with STD Code (if any)																			-		
8.	Mobile No. (if any)					1	1		1					I			I T					
9.	E-Mail ID (if any)					1	1		1					I			I T					
<i>9</i> . 10.	Fax No. (if any)	<u> </u>		I		1	1		1		I				I		 	I				
11.	(a) Address of the Regd.								1					I			I T					
11.	office / Head Office, if																					
	any, situated outside								1													
	U.P.											Р	Ι	Ν	-							
	(b) Registration No. under																					
	prevailing Sales Tax/Vat Law of the other State											1	Т							Τ		
	where the principal place	L					1					1					1	1				I
	of business is situated.																					
	(if applicable)																					
12.	Constitution of Business (Plea	se Ti	ck t	he a	ppro	pria	te bo	ox ai	nd ci	oss 1	the \overline{c}	other	s)									1

	Proprietorship	Partners	hip 🗌	HUF	Comp	oany	Soci	ety 🗌
	State or Central Govt. Corporati	on 🗌 Club		Association	Any o	other		
13.	Date of Commencement of Busin	ness d d 1	m m y	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			R	egistrat	ion No.	
15.	Period for which registration is required	From		То				
16.	Description of main commodities you propose to deal in .	1 2 3 etc.	I I					1
17.	Description of accounts to be ma	intained						
	1. 3.		2. 4.					
	5.		6.					
	7. 9.		8. 10.					
18.	Details of Bank Accounts							
	Sl.No. Name and addres	ss of the branch		Nature of A/c	;	Acc	count Nui	mber
19.	Details of Registration Fee							
19.	Sl.No. Description 1. Registration Fee	Amount	Treas	ury Challan No.	Date	Name	e of brancl	n of bank
_		DE	CLARA	ΓΙΟΝ				_
-	IS/o, ticulars given above are correct ar registering authority / assessing au	D/o, w/o nd true to the best	of my kn	Status owledge and beli	ef. I unde	take to	inform in	nmediate
Dat		-		Applicant -	, , , , , , , , , , , , , , , , , , ,	0.		•
Pla		Status -						
	ertion of new 31. In the m XI-A namel	e said rules af v:-	ter For	m XI the fol	lowing I	Form s	shall be	e insert

e e e e e e e e e e e e e e e e e e e	
FORM - XI A	Passport
Department of Commercial Taxes, Government of Uttar Pradesh	Size
[See sub-rules (6) of rule-32A of the UPVAT Rules, 2008]	Photograph of
Certificate of Registration and Allotment of TIN	the
(For Casual Traders)	Applicant
M/swhose pr	incipal place of
business is situated atlocated in Commercial	cial 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	1.
	U.P.	2.
		3.
		4.
		5
		6
		7
		8
		9
		10

Place:

Date:

Registering Authority Signature and seal

Amendment of
Form XXIII32.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	fromto
ix-	Return verified(tick)	(i) under UPVAT Act2008
		(ii) under the Central Sales Tax Act1956

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

 (i)(ii)(iii)(iv)(iv)(iv)(vi)(viii)(viii)(viii)(viii)(viii)(viii)(viii)(viii)(viii)(viii)(viii)(viii)(viii)(viii)(vii)(vii)(vii)(vi)	(a)			-	ending on nar	•
 (b) Profit and loss account and balance sheet for the year ending on (c) Documents in support of concession and deduction claimed are (i)			• •	. ,		
(i)(ii)(iii)	(b)	. ,	· · ·	. ,		
	(c)	Documents in	support of concession	and deduction claimed	are	
(iv)(v)(v)(vi		(i)	(ii)	(iii	l)	
		(iv)	(v)	(v	i)	
(d)	~ /					

- 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			

9-	RITC disclosed under UPVAT Act, 2008		
10-	RITC deposited		
11-	Refund claimed		
12-	Additional demand		
13-	ITC carried forwarded for next year		

13- The dealer has been advised

- (a) To pay the differential amount of the tax liability for the Rs.....
- (b) To claim the additional refund for Rs.....
- (c) To revise the returns for the period ending on and so on

Date Name	ture e of specified authority bership No
-----------	--

Encls. - 1- Statutory audit report along with profit & Loss account and balance sheet. 2- Part II of the report in form XXIII.

FORM - XXIII

Department of Commercial Taxes, Government of Uttar Pradesh

(See rule 42 of the UPVAT Rules, 2008)

AUDIT REPORT BY SPECIFIED AUTHORITY

PART - II

Note:-

- 1- Please do not attach any document with this part of the report
- 2- Points for verification are indicative and are not exhaustive. Additional information, if any, may please be given in the comments/remarks column'
- 3- No column of the report is to be left blank. If information asked for is not relevant, please state "Not applicable"
- 4- Hard copy of the report prepared on computer would be acceptable, provided the report is in prescribed format.

Section A: General information

1.	Ass	essment year	2 0 - 2 0						
2.	Period for the audit	D D M M Y Y Endi	ng on DDMMYYY						
3.	Name / Address of the dealer	-							
4.	Taxpayer's Identification Number [TIN]								
	Entitlement Certificate under section 42 of UPVAT								
	Registration Certificate no. issued under Service Tax Act								
	Any other registration number in any other Act if any								
5.	5. Principal Place of Business, Depot / Branches / Go downs/ Manufacturing places in and outside UP:-								
	Particulars	Addre	ess						
a-	Principal place of business								
b-	Branch/go-down/depot								
	i-								
	ii-								
	iii-								
	iv-								
6.	Name & addresses of P	artner/s, Proprietor, Director/s, Karta, Trus	stee/s, Principal officer/s etc.						
	Nam	ne and Address	Status From To						

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

7.	Details of Bank Accounts								
S.N.	Name & address of the branchNature of A/cAccount No								
Ι									
II									
III									

Section B:-Business related information:

1-				Nε	ture of Busine	ss (Tic	k the approp	riate Bo	x/Boxes)			
	W	holesale		Ret	ail		Manufactur Processing	Manufacturing / Processing		Impo	rt	
		ommission ency		Works contract			Transfer of any goods	right to	use	Hire purcl	nase	
	Ex	port		Any other								
2-	2- Constitution of dealer(T				aler(T	ick the appro	priate Bo	ox/Boxes)				
		Proprietorship	ļ		Partnership		HUF		Company		Society	
		State or Centra Govt. Corporat			Club		Associatio	on 🗌	Any other			
3- N	ame o	of the commoditie	es rela	ited to	the business							
sr.r	10.	class of good	ls				specific name of the goods					
4-	4- Business activity in the brief											
		·										
5-	Opt	ed for Compositi	on unc	ler	Reseller	Ci	vil	electric	al any	other		

section 6 of UPVAT(tick only) Contractor Contractor

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-							
S1.	Name of Form	Opening	Received	U	Jsed	Lost/	Forms	Closing
No.		Balance				Destroyed	Surrendered	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	С							
v	F							
vi	Н							
vii	EI							
viii	EII							
ix	Ι							

2-	2- Details of certificate D countersigned by assessing authority during the period under verification											
Openi	ng	Number of	Certificate	Closing		Commodity wise purchase against certificate						
Balan	ce	certificate	issued during	balance of		Name of The	measure	No	. of	Amount		
		countersigned	A.Y.	certificate		Commodity	/quantity	Forms	s Used	Covered		
		during A.Y.										
1		2	3	4		5(a)	5(b)	5((c)	5(d)		
3-	3- Amount covered by different forms for exemption or reduction in the rate of tax											
			particular	1		mber of the decl		ificate	amou	int covered		
1			2			3 4						
1-	Sa	le within UP agai	nst certificate D									
2-	Sa	le against form C										
3-	Sa	le or stock transfe	er against form F									
4-	Sa	le against form H										
5-	Sa	le against form E	I and C									
6-		le against form E										
7-	Sa	le against declara	tion I									
8-	Sa	le against certific	ate J									
9-	An	y other certificate	e									

Section:- D- Information regarding search & seizure:-

1-	Detail of sea	Detail of search, inspection and seizure in this Year, preceding Year and succeeding Year (If any) which are related to this year.								
S.N.	Date of search / inspection / seizure			Name of Authority, who has conducted			Result			
				search & seizure						
i										
ii										
2-	Details of penalty/provisional assessment etc. and result in appeal/writ									
S.N.	Date of	Section in which	A	mount	Result in Appeals/writ, if pending write appeal/w				peal/writ no.	
	order	order is passed	of pe	enalty /tax	I st Appeal	Tribunal	Settlement Commission		High Court/	
									Supreme Court	
i										
ii										

Section E- Information regarding investment

1- Caj	1- Capital goods										
S.N.	Description of	Openin	g stock	Purchase		Sale/disposed of		transfer to		Closing stock	
	goods					otherwise		capital a/c			
		quantity/	value	quantity/	value	quantity/	value	quantity/	value	quantity/mea	value
		measure		measure		measure		measure		sure	
	Total										

2-Cap	Capital							
a-	Working Capital employed(difference between current asset							
	and current liability)	Rs (in lakh)						
b-	Fixed Capital Investment (in land, building, plant &							
	machinery etc.)	Rs (in lakh)						

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

	tement of inventories of opening/closing	ng Purchase and sale, opening	iga closing stock
	OPENING STOCK	g stock/purchase/manufacture/sale	
S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-	2	5	т
1-			
etc			
	Purchase		-
S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
- 4 -			
etc			
(c) I	Received by transfer		
S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			· · · · · · · · · · · · · · · · · · ·
		1	
		1	
etc			
(1) 1			
	Received otherwise		
S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc			
$\langle \rangle$			
	ale within State		
S.N.	name of the commodity	measure/quantity/weight	sale value
1	2	3	4
i-			
etc			
	<u>ale in course of inter state t</u>		
S.N.	name of the commodity	measure/quantity/weight	sale value
1	2	3	4
i-			
etc			
(g) s	sale in course of export of g	oods out of territory of India	
S.N.	name of the commodity	measure/quantity/weight	sale value
1	2	3	4
i-			
etc			

N.	name of the commodity	measure/quantity/weight	sale value
1	2	3	4
-			
etc			
• •			
		signment sale/stock transfer	
.N.	name of the commodity	measure/quantity/weight	sale value
1	2	3	4
i-			
etc			
	noumntion in manufacture	ina	
	nsumption in manufactur		1
S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc			
k) Co	onsumption in processing		
.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc			
	nsumption in packing		
S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc			
	• • •		
	losing stock		
S.N.	name of the commodity	measure/quantity/weight	value
1	2	3	4
i-			
etc			

2(a).	2(a). Turnover of purchase							
S.N.	Particular of purchase	Vat goods	Non vat goods	Exempt goods	Total			
		(in Rs.)	(in Rs.)	(in Rs.)	(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					
Х-	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)	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)	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	Taxable turnover of sale	Taxable turnover of sale	Amount of tax
		tax	against C	without C	
i-					
ii-					
iii-					
iv-					
etc	Total				

3(f) -	3(f)- Tax payable in case of transfer of right to use of any goods under UPVAT Act, 2008						
S.N.	5	Taxable turnover of sale	rate of tax	Amount of tax			
	right to use is transferred						
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

ν. U	1 1		8	• 0	/
S.N.	Name of commodity	Rate of	Taxable turnover of sale	Taxable turnover of sale	Amount of tax
	whose right to use is	tax	against C	without C	
	transferred				
i-					
ii-					
iii-					
iv-					
etc	Total				

4-Composition money

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

5- T	'otal 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-]	TC				
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				

1V	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 section15(other than section 41)	
х-	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		
	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)- De	tails of dep	oosit aloi	ng with	return of ta	ax period in	n Treas	sury/ bank
Month	amount	TC no.	Date	Name of the ba	ank/Treasury	add	lress of the Branch
April							
May							
June							
July							
August							
September							
October							
November							
December							
January							
February							
March							
8(b) - Det	ail of adju	stments i	n form	XXXIII-A			
S.N. c	S.N. order no. of XXXIII-A			nth in which adjusted	Amount	Y	ear 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 depos	tax deposited/adjusted				
			in bank	adjustment	TDS			
1	2	3	4	5	6	7		
UPVAT								

G:- Verification

1- Oper	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, semi-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?					

	ification of pu				1
S.N.	Particular	Amount	Verification	Observation	Remarks
1	2	3	4	5	6
а-	Purchases from registered dealer		 Whether purchases;- (i) are against tax invoice or sale invoice (ii) are inclusive of tax paid to registered dealer (iii) includes other expenses such as commission, dami, packing/ forwarding charges, loading/ unloading charges, cost of packing material (iv) excludes reduction of amount in respect of return of goods Whether ;- (i) related Tax/sale invoice contains the name and address of the purchasing dealer (ii) related TIN of seller is verifiable (iii) Cost of outward freight or cost of installation is separately charged or not (iv) amount of tax in tax/sale invoice is separately charged or not? 		
b-	Purchases from person other than registered dealer		 Whether;- (i) purchases from person other than the registered dealer are verifiable or not? (ii) tax have been paid to the Treasury or not? (iii) tax on the purchase on behalf of principal have been paid or not? (iv) certificate VI have been issued for purchase on behalf of principal or not? (v) the amount and weight of purchase shown in form VI tallied with account (vi) taxable turnover of purchase have been determined in accordance with the provisions of the Act and rule made there under (vii) purchase invoices have been maintained in accordance with provisions of the UPVAT Act or rules framed there under/ 		
C-	Purchase of goods against declaratio n or certificate		 whether ;- (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. (ii) goods purchased against declaration C under the CST Act1956 or certificate D prescribed by the Commissioner authorized under notification issued under UPVAT Act2008 have been used for the purpose those have been purchased? (iii) purchase are covered by the form of declaration prescribed for import of taxable goods (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 (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) (vi) due tax have been paid on sale of imported goods or not? If not, mention the amount not paid? 		

	FICATION OF SALE				
sr no.	Particulars	Amount	Verification	Observation	Remarks
<u>sr no.</u> 1.	Particulars Gross turnover of sales	Amount	 Verification 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 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? 		Kemarks
2.	Branch transfers etc		 assessee or not? (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 		
3.	Turnover of sales		cash? and how money flows in cash? Reconciliation of turnover of sales and tax payable		
4.	including tax payable Sales under		with the books of accounts(in case of difference) Description of goods sold and schedule entry		
	section 4		number		
5.	Break up of total sa	les under s	ection 8 of CST Act 1956		
a	G 1 6 11		Whether circumstances provided under relevant		
	goods covered by declaration C		provisions are fulfilled or not?		

	h	Sales of taxable	Whath an tay have been noted on not?	
	b-	goods not covered	Whether tax have been paid or not?	
		by declaration C		
	0		Whether goods belong to schedule I of UPVAT?	
	c-	sale of exempted goods	exempted under any notification issued under	
		goous	UPVAT or CST Act 1956	
	d-	Sales of taxable	Whether transaction are actually made during	
	u-	goods but claimed	movement of goods? or there is delay in delivery	
		exemption covered	?or delivery has been affected after the goods have	
		by EI and C or EII	landed in the state of delivery	
		and C	funded in the state of derivery	
	e-	Sale under section	Whether conditions mentioned under section6(3)	
	-	6(3)	of CST 1956 have been complied with or not?	
			if not ? specify the detail?	
	f-	Sale under section	Whether conditions mentioned under section8(6)	
		8(6)	of CST 1956 have been complied with or not?	
			if not ? specify the detail?	
	g-	Sale under section	Whether conditions mentioned under section5(3)	
		5(3)	of CST 1956 have been complied with or not?	
L			if not ? specify the detail?	
	h-	Sale under section	Whether conditions mentioned under section5(5)	
		5(5)	of CST 1956 have been complied with or not?	
			if not ? specify the detail?	
	i-	Sale of taxable	Whether conditions mentioned under section8(5)	
		goods under	of CST 1956 have been complied with or not?	
		notification issued	if not ? specify the detail?	
		under section 8(5)		
	j-	sale in course of	Whether conditions mentioned under section5	
		export of goods	(1) of CST 1956 have been complied with or not?	
		out of territory of	if not ? specify the detail?	
		India		
	k-	Sale in course of	Whether conditions mentioned under section 5(2)	
		import of goods	of CST 1956 have been complied with or not?	
		into the territory of India	if not ? specify the detail?	
		India		
6.		Tax amount	Whether amount of tax computed as per	
		whether shown	provision of section 8A of CST Act 1956 is equal	
		separately or	to total tax payable?	
		computed as per		
		provisions of		
		section 8-A of		
7		CST Act 1956		
7.	0	Deductions claimed Non taxable	(a) Description of charges claimed as non-tarchia	
	a-		(a) Description of charges claimed as non taxable(b) Admissibility of deductions in the light of	
		charges	definition of 'sale price' read with the terms of sale	
			(c) In respect works contracts verify whether	
			deductions claimed are admissible and explain the	
	1		method followed for computation of admissible	
			deductions.	
	1		(d) In respect of transfer of right to use the goods	
			deductions claimed as non taxable are admissible?	
	b-	Sales of Non vat	Description of goods sold and schedule entry	
	Ĩ	goods	number	
8.	<u>i</u>	Computation of	(a) Methodology followed for classification of	
0.		tax payable	sales and under various categories including	
		un pujuole	Sures and ander various europoines incruaing	

			 tax rate wise classification (b) In respect of works contracts, methodology followed for determination of sale consideration of the goods taxable at different rates. (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.
	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	 (a) Method followed by discharging tax liability under the UPVAT Act and the amount of tax/ composition payable under the said Act (b) Tax liability in respect of such turnover of sales disclosed in the returns for the period verification
10-		Amount of tax payable under the UPVAT Act on leasing contracts	 (a) Method followed for discharging tax liability under the rules of UPVAT Rules and the amount of tax payable under the rule. (b) Tax liability in respect of such turnover of sales disclosed in the returns for the period of verification.

Section I:- Verification of Purchases for ITC

1.	Turnover of	Methodology followed for classification of	
	purchases	purchases under various categories	
a-	Imports into India	Purchase invoices and other supporting documents	
b-	Inter-State purchases	 (a) Purchase invoices and other supporting documents (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. 	
c-	Branch transfers	a) Verification of the amount with the books of accounts.(b) Entries in stock records	
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 IT	C/RITC	
	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		
		Inputs used in manufacture of tax free goods	Methods followed for computation of RITC and reasonableness of the ratios adopted for RITC	
		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.		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	Method followed for identification of such	
	purchase of	purchases relating to such category of goods and	
	goods for the	the method followed for working out RITC	
	dealer does not		
	possess the tax		
	invoice or		
	purchased the		
	without taking		
	actual delivery of		
	goods.		
i-	RITC on the	Method followed for identification of such	
1-	purchase for	purchases relating to such category of goods and	
	which the dealer	the method followed for working out RITC	
		the method followed for working out KITC	
	invoice	Mathedalaan adapted to identify such acade and	
j-	RITC on the	Methodology adopted to identify such goods and	
	purchase of	computation of RITC	
	capital goods		
	which have been		
	used in works		
1.	contract	"	
k-	RITC on the		
	opening stock on		
	the date of		
	commencement		
	of compounding		
	scheme under		
-	section 6	"	
1-	RITC on the	"	
	stock on the date		
	of closure of		
	business		
m-	RITC on goods	"	
	used or consumed		
	in		
	manufacturing/pro		
	cessing /packing		
	of goods belonging to other		
	persons		
n-	RITC in respect	"	
11	of goods gifted		
	or otherwise		
	distributed free		
	of cost or lost or		
	stolen or		
	destroyed		
0-	RITC in respect	,	
0-	of goods used in		
	manufacturing		
	/processing/packi		
	ng of non vat		
	goods	"	
p-	RITC in respect		
	of credit note		
	received from		

		seller				
	q-	RITC in		"		
	Ч	circumstances in				
		which ITC is not				
		admissible				
2		Balance ITC				
2-	1					
		Add ITC on		a) Verification of stock declaration with closing		
		trading goods		stock as per books of accounts		
		held in stock as		b) Verification of corresponding purchase		
		on 1.1.08		invoices, eligibility for ITC and the amount of		
		claimed in return		ITC claimed		
		after 30.6.08				
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		
Se	ectio	n K: Verificat	ion of 1	returns under the Central Sales Tax	Act. 1956	
S.N		Particulars	Amount	Verification	Observation	Remarks
1.	(Gross turnover of		GTO of sales as per returns		
	:	sales including		1		
		branch transfers				
2.		Turnover of sales		Turnover of sales as per returns under the UPVAT		
2.		under the UPVAT		Act, 2008		
		Act, 2008		Act, 2000		
3.		Turnover of sales		Turnover of sales and branch transfers under the		
5.		under the CST Act,		UPVAT		
				UPVAI		
		1956 including				
		branch transfers				
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		Reconciliation of turnover of sales and sales tax		
		under the CST Act,		payable with the books of accounts		
		1956 including				
		taxes payable				
6.		Deductions claimed				
	i '	Tax amount,		Should be equal to total sales tax payable		
	,	whether shown		_ **		
		separately or				
		computed as per				
		provisions of				
		section 8A of the				
		CST Act, 1956				
		Non taxable		(a) Description of charges claimed as non taxable		+
				(b) Admissibility of deductions in the light of		
	'	charges		definition of 'sale price' read with the terms of sale		
	iii	Sales outside the		Sales concluded outside the State		+
		State u/s 4				
			1		1	1

r	•			
	iv	Sales in the course	Documentation and operating procedure in terms	
		of export u/s 5(1)-	of the provisions of the Act and legal position in	
		High seas sales	this regard	
	v	Sales in the course	Documentation and operating procedure in terms	
		of export u/s 5(1) -	of the provisions of the Act and legal position in	
		Sales occasioning	this regard	
		import		
	vi	Sales in the course	Documentation and operating procedure in terms	
		of export u/s 5(2)-	of the provisions of the Act and legal position in	
		Direct export by the	this regard	
		dealer		
	vii	Sales in the course	Documentation and operating procedure in terms	
		of export u/s 5(3)-	of the provisions of the Act and legal position in	
		Sales against form	this regard	
		Н		
	viii	Sales in transit u/s	Documentation and operating procedure in terms	
		6(2)	of the provisions of the Act and legal position in	
			this regard	
	ix	Sales by Industrial	Exemption from tax only in respect of class of	
		unit availing the	goods eligible for exemption as mentioned in the	
		benefit of	eligibility certificate and only if such sales are	
		exemption from tax	supported by Form C	
		or reduction in the		
		rate of tax under		
		erstwhile Act		
	х	Sale under section	whether correctly shown ? and satisfies the	
		5(5),6(3),8(6) of	condition for relevant provisions?	
		CST Act 1956	•	
7.		Computation of		
		central sales tax		
		payable		
	i	Sales against Form		
		С		
	ii	Sales taxable at 4%		
	iii	Sales taxable	Description of goods sold and schedule entry	
		at	number under the UPVAT Act, 2008	
	iv	Sales taxable	Description of goods sold and schedule entry	
		at	number under the UPVAT Act, 2008	
	v	Sales without Form		
	•	C		
	vi	Sales taxable	Description of goods sold and schedule entry	
	*1	at	number under the UPVAT Act, 2008	
	vii	Sales taxable	Description of goods sold and schedule entry	
	V 11	at	number under the UPVAT Act, 2008	
	viii		Description of goods sold and schedule entry	
	VIII		number under the UPVAT Act, 2008	
		at Total CST payable	number under die UF vAT 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

- Name of the dealer А
- Status В

- С Tax payers identification Number(TIN)
- Certificate of Entitlement no. if any D
- Principal place of the business in UP E
- Period under Audit G
- Η 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.

S.No.	Particulars	As per	As per	Remarks
		return	Accounts	
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	Signatu	re	
	Date	Name an	nd designati	on of

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 XXIV33.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	fille	d in	blo	ck le	tters	; only
1.	Assessment Year		-					-				
2.	Tax Period Ending on		-	d	d	- r	n r	n -	· J	у у	y	у
3.	Designation of Assessing Authority										╀	$\overline{+}$
4.	Name of Circle / Sector											
5.	Name / address of the dealer /											
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	-		_							+	_
	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	-									\perp	
	Grand Total	-										
8.	Computation of tax on purchase											
	Sl.No. Rate of tax Commodity	Turno	over o	of P	urc	hase			Т	ax		

Sl.No.	Rate of tax	Commodity	Turnover of Purchase	Tax
	Vat Goods			
i.	1%			
ii.	4%			

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

9. Details of Sale

Vat Goods a-

vai O										
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									
х.	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

10.	Comput	ation of tax of	n sale	
	Sl.No.	Rate of tax	Commodity	Sale amount Tax
		Vat Goods		
	i.	1%		
	ii.	4%		
	iii.	12.5%		
			Total	1
		Non Vat Go	ods	
	i.	20%		
	ii.	21%		
	iii.	26%		
	iv.	32.5%		
	v.		1	
			Total	
			[Vat and Non Vat] Grand Total	1
11.	Installm	ent of compo	unding scheme, if any	
12.	Amount	t of T.D.S.		
13.	Tax Pay	able [in rupee	28]	
	i. Ta	ax on purchase	2	-
	ii. Ta	ax on sale		-

			1		1	1					1			1	T	T	
	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 claimed during the tax period		-														
	iii. Adjustment against tax payable		-														
	iv. ITC carried forward to the next tax period, if any		-														
	, i i i i i i i i i i i i i i i i i i i	Fotal	-														
15.	Net tax																
	i. Total tax payable (serial no. 13)		-														
	ii. ITC adjustment [14 (iii)]		-														
	iii. Net tax		-														
16.	Detail of tax deposited																
	Name of the bank / branch T.C. number Da	te							Am	lou	nt	of t	ax				
	Total in figure																
	Total in words																
Ann	nnexure- A - List of purchase of vat goods against tax invoices.																

B - Sale of vat goods against tax invoice.

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 -	Signature -
Place -	Status -

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

Annexure - A

.

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

							L	ist o	f purcl	nases	mad	le aga	inst t	tax inv	oice	e :													
(i)	Name and address of purchasing			_		_																		_			_		
	dealer																												
(ii)	TIN																												
(iii)	Assessment year		-												Tax	k pei	riod e	endi	ng or	1	d	Ċ	l	m	m	у	у	у	у
(iv)	Name and address of selling dealer			TIN	N					'ax- voice		Date Tax		De	escri	ptio	on of	com	mod	ity		Taxa value				ount tax	a	Tota moun	
									I	No.		invoi	ce	Nai	ne		Code	;		ntity / asure		goo	ds		cha	ged.		tax- invoi	
1																													
2															_														
3															_														
4															_														
5																													

Annexure - B

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

]	List	of s	ales	made	e agai	nst ta	x invo	oice :														
(i)	Name and																															
	address of selling																															
	dealer																															
																			1							·						
(ii)	TIN																															
()		-	-	-	-			-	_									T		1	<u>.</u>			1		1		1	1	1	-	-
(iii)	Assessment year			-														Tax	c peri	od en	ding	on		d	(1	m	m	У	У	У	у
(iv)	Name and address of purchasing				r	ΓIN	1						Tax- ivoic			e of ax	Ι	Descri	ptior	of co	omm	odity	/		Taxa value				ount tax		To amou	tal nt of
	dealer												No.		inv	oice	N	ame		Code		uanti Measu			goo	ds		cha	rged.		ta: invo	
1																																
2																																
3																																
5									_																							
4																																

Schedule B Form as here by substituted UPVAT - 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 f	fille	d in	blo	ck	lette	rs c	only]
1.	Asses	sment Year			-					-					
2.	Tax I	Period Ending on			-	 d d	-	n	n n	n -		y	у	y	у
3.		nation of Assessing -												Т	
	Auth	prity													
4.	Name	e of Circle / Sector -												Τ	
5.	Name	e / address of the dealer -													
6.	Taxp	ayer's Identification Number [TIN]	-						Τ					Ι	
7.	Detai	ls of Purchase [in Rs.]													
a-	Vat C	boods													
	i.	Purchase in own a/c against tax invoice	-				Τ		Π		Т			Т	Т
		(annexure-A Part-I)													
	ii.	Purchase in own a/c from person other than registered dealer	-	•											
	iii.	Purchase of exempted goods	-				1							-	
	iv.	Purchase from Ex.U.P.	-						\square					+	-
	v.	Purchase in Principal's A/c -	-						\square						-
		(a) U.P. principal							\square						-
		(a-i) Purchase against tax invoice							\square						1
		(annexure-A Part-II)													
		(a-ii) Other purchases							\square						
		(b) Ex. U.P. principal													
	vi.	Any other purchase	-												
		Total	: -												
	vii.	Less – purchase return (annexure A-1)	-												
	viii.	Net amount of purchase	-												
b-	Non	Vat Goods													
	i.	Purchase from registered dealers	-												
	ii.	Purchase from person other than registered dealer	-												
	iii.	Purchase of exempted goods	-												
	iv.	Purchase from Ex. U.P.	-												
	v.	Purchase in Principal's A/c -	-												
		(a) U.P. principal													
		(b) Ex. U.P. principal	_	_											
	vi.	Any other purchase	-												
		Total :	-								_			_	\square
	vii.	Less – purchase return (annexure A-1)	_								_				
	viii.	Net amount of purchase	_				-		<u> </u>		_			_	+
		Grand Total :	-												
c-		al Goods purchased from													
	withi	n the State				 -	1								
	i	Purchase against tax invoice (Annexure A-2)													
	ii	Purchase from person other than registered dealer							Щ					\perp	\perp
	1	Total :	I _	. 1	1		1	1	1	1				1	

Sl.N	o. Certificate	No	Date			e of g irchas			A	mou	nt c	of ta	x pa	id				
1																		
2																		
3																		
			Total :															
Com	putation of tax	on purchase	7															
SI.N	-	-	Commod	ity				Tur	nove	r of	Dur	cho	60		,	Гах		
51.1	Vat Goods		Commou	пу				Iun	llove	1 01	I ui	Ulla	.50			Тал		
i.	1%																	
ii.	4%																	
iii.	12.5%																	
	dditional Tax																	
iv.	0.5%																	
v.	1%																	
v.	1 //					Tota	1.											
	Non Vat G	aada				1010	.1 .											
x /i	inon vai G	oous											+					
vi. vii.													-					
vii.													+					
ix.													+					
1X. X.													\rightarrow					
л.	<u> </u>					Tota	1.											
				G	rand	1 Tota							\rightarrow					
Deta	ils of Sale			0	man	1 100	1.											
	Goods																	
				<u> </u>	<u> </u>			-	<u> </u>	-			-	-		1		
i.	Turnover of		/c against ta	ax in	VO1C	e	-	-										
	(annexure-B																	
ii.	Turnover of			n in	colu	ımn- i	. .	-		_								
iii.	Turnover of							-		_						_		
iv.	Sales in Prin																	
	(a) U.P. prin									_						_		
		les against ta																
		nexure-B Pa	rt-II)							_						_		
		her sales																
	(b) Ex. U.P.																	
v.	Interstate sal							-										
vi.	Interstate sal							-										
vii.	Sale in cours		ut of India					-										
viii	Sale in cours						-	-										
ix.	Sale outside							-										
х.	Consignmen		Transfer															
xi.	Any other sa	le					-	-										
						Tot	al											
xii.	Less – sales		ureB-1)								1							
xiii.	Net amount	of sales									1							
Non	Vat Goods																	
i.	Taxable turnov	ver of sale						-										_
ii.	Exempted turn						-	-			\square			\uparrow				
iii.	Tax paid turno						1.	-	\square									_
iv.	Sale in Princip							1		1				\dagger		1		
	(a) U.P. princi									1				\dagger		1		
	(b) Ex. U.P. pr								\vdash	+	\square			+		-		
v.	Any other sale							-	\vdash	+	\vdash	⊢┼	+	+	+	+	⊢┼	
	ing other sale					Total		-	\vdash	+	\vdash			+				
L	x 1	,				- 0.u		+	\vdash	_	\vdash			+		+	\vdash	
vi	Less – sales re	turn (annevu	e B-1)															
vi. vii	Less – sales re Net amount of		re B-1)							_	\vdash			+		_		

	c-		rough commission agent f ertificate in form V has b l														
-		Sl.No.	Certificate No.	Date	N	/alu	ie o	of g	00	ds s	solo	d	А	oun har	f ta d	х	
		i.															
		ii.															
		iii.															
				Total :													

10. Computation of tax on sale

10.	Com	putation of tax or	n sale												
	SI.N	·	Commodity		S	Sale	am	oun	t		T	ax			٦
		Vat Goods													
	i.	1%													
	ii.	4%													_
	iii.	12.5%													
	A	dditional tax													
	i.	0.5%													
	ii.	1%													
			Total :												
		Non Vat Goo	ods												
	i.														
	ii.														
	iii.														
	iv.														
	v.														
			Total :												
			[Vat and Non Vat] Grand Total :												
11.	Insta	llment of compor	Inding scheme, if any	-				1					Γ		
		*		-				1	1			-			
12.	Amo	unt of T.D.S.		-											
13.	Tax	Payable [in rupee	s]												
	i.	Tax on purchase	<u>,</u>	-									\square		
	ii.	Tax on sale		-											_
	iii.	Installment of co	ompounding scheme, if any	-											
	iv.	T.D.S. amount		-											
			Total :	-											
14.	Deta	il of ITC													
	i.	ITC brought for	ward from previous tax period	-											
	ii.	ITC earned duri	ng the tax period	-											_
	Ī	(a) On purchase	s made in own account												
	Γ		s made through purchasing												
		commission	agent against certificate in form VI												
			Total :												
			of ITC on opening stock due in the												
	_	tax period													
			of ITC on capital goods due in the tax												
	-	period													
	ļ		Total :	-				_			_		\square	\square	_
	ŀ		during the tax period				_	_	<u> </u>		_	_	\vdash	\square	
			TC in the tax period (a+b+c+d-e)				+	+	<u> </u>		_	+	\vdash	\vdash	
	iii.	(a) Adjustment	of ITC against tax payable	-			+	+	<u> </u>	\square	_		\vdash	\vdash	
			of ITC against CST	<u> </u>			+	+	<u> </u>	\square	_		\vdash	\vdash	
	iv.	TTC carried forv	vard to the next tax period, if any	-		+	+	-	-		_		\vdash	\vdash	_
			Total :	-					<u> </u>					Ш	
15.	Net t	ax													

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

16. Detail of tax deposited

1											
A- Tax deposited in Bank / Tr	reasury										
Name of the bank / branch	T.C. number	Date		Aı	noı	ınt	of	tax			
Total											
B- By adjustment against adju	stment voucher	S									
Adjustment Vouche	r No.	Date		Aı	noı	ınt	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......[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 -

					.]	List	-	Rule) of t	the U	PVA	T Rule ist t a		-		:							A	nn	exu	ire	-	Ŧ
(i)	Name and address																												
	of purchasing																												
	dealer																												
(ii)	TIN																												
(iii)	Assessment year		-											Тах	k per	iod e	endiı	1g or	l	d	Ċ	ł	m	m	у	у	у		у
								Ρι	ırch	ase	e in	ow	n ao	cco	un	t										Pa	art-	·I	
(iv)	Name and address of selling dealer			TIN	1				Tax- ivoice	,	Date Ta		D	escri	ptio	ı of	com	mod	ity		Taxa value				ount tax		Tot amou		of
									No.		invoi		Na	me		Code			ntity / asure	_	goo				rged		tax invo	K-	
1																													
2				_			 _								_														
3				_			_								_														
etc.																		Т	otal :	-									

Purchase in commission account

Part-II

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

													Li	st o	f Pu	rch	ase	Ret	urn	1S .												1	An	nez	kur	e .	A-1
(i)	Name and add	ress of																																			
	purchasing dea	aler																																			
(ii)	TIN																		•		•																$\overline{\square}$
(iii)	Assessment ye	ar				-														Т	ax	peri	iod e	endin	g on			d	0	ł	m	n	1	у	у	у	у
												Ι	Det	tails	s of	pur	cha	se re	etur	rned																	
(iv)	Name and add	ress					Т	IN					Τ	Tax	-invo	ice /	1	Date		Na	ime	of			Qua	ntity	,		Taxa	able		Ar	noun	t of		Tota	.1
	of selling deal	er													e invo					com	nmo	dity	/						valu				tax			(8+9)
															ırcha														goo	ds		cl	narge	ed.			
1	2		_					2						inv	oice]	No.		-			-				7	,			8				0			10	
1 VAT	2 goods							3							4			5			6				/				8				9			10	
1	goous		Т		ГТ						Т		Т						Т					T											T		
2																																					
etc.													1																								
																										Tot	al :										
Non V	/AT goods																		_																		
1																	_		_																		
2													_						_																		
etc.				I																						Tot	al :				_				-		
		Taxa	bla u	oluc	of												C 1	n o 6	f da	ebit no	ta							<u>C1 r</u>	io. of	for	adit i	noto					
	Quantity		good		5 01		Am	ount	of T	ax		Т	lota	al (12	2+13)	51		ssue		ic			Da	ite			51.1		ceiv		liote			Dat	e	
	11		12					1	3					14					15					1	6					17					18		
VAT	goods	1															1					1															
Non V	/AT goods																																				
TION	iii goodo																																				_
	T																																				
	Total :					<u> </u>																															

(v) Taxable amount of goods returned which were purchased against Tax invoice

(vi) Amount of Tax involved in such goods

Rs..... Rs.....

UPVAT - XXIV

Annexure A-2

[See Rule-44(3) of the UPVAT Rules, 2007]

List of purchases of Capital goods made from within the State

(i)	Name and address																													
	of purchasing																													
	dealer	-																									_			
	dealer																													
(ii)	TIN																													
<i></i>															Г	T							Γ.	-						
(iii)	Assessment year				-											Ta	x pei	10d e	endir	ng on		d	d	n	n	m	у	У	У	у
A	-List of purchase	<u>s of (</u>	Cap	ital			mad	le ag	gair	ist t				- f	г		• •								-				T-4-1	
	Name and address					ΓIN					T	ax-	Date	OI	L	Jesci	ipuc	n or	com	mod	ty		Taxa	ble	1	Amo	unt		Total	
	Name and address of selling dealer					ΓIN					inv	oice	Date Tax					n or		mod		١	alue	of		of t	ax		iount (
						ΓIN					inv					Nan		n or				١		of			ax			
						ΓIN					inv	oice	Tax					n or	Qu	mod antity easur	y /	١	alue	of		of t	ax	an	nount	of
1						ΓIN					inv	oice	Tax						Qu	antit	y /	١	alue	of		of t	ax	an	nount tax-	of
1 2											inv	oice	Tax						Qu	antit	y /	١	alue	of		of t	ax	an	nount tax-	of
1											inv	oice	Tax						Qu	antit	y /	١	alue	of		of t	ax	an	nount tax-	of
1 2											inv	oice	Tax						Qu	antit	y /	١	alue	of		of t	ax	an	nount tax-	of
$\frac{1}{2}$											inv	oice	Tax						Qu	antit	y /	١	alue	of		of t	ax	an	nount tax-	of

B-List of purchases of Capital goods made from persons other than registered dealer

	Description	of commodity	Purchase invoice	Date of Purchase	Taxable value of	Amount of tax paid with
	Name	Quantity / Measure	No.	invoice	goods	return
1						
2						
3						
4						
5						
				Total		

							.I		Rule	-45(.		the I	IV UPVA											<u>A</u>	nne	exul	<u>re -</u>	B
(i)	Name and address of selling																									—		
	dealer	 	<u> </u>			-		-			-		-												-			
			<u> </u>	1	1							I						I										
(ii)	TIN																											
(iii)	Assessment year				-									Т	ax pe	eriod	end	ing o	n	d	1	d	m	m	у	у	у	у

Sales in own account

										Sales	in o	wn ac	count]	Part-I
(iv)	Name and address					TIN	1			Tax-	Ι	Date of	Descrip	otion of con	nmodity	Taxable	Amount	Total
	of purchasing									invoice		Tax				value of	of tax	amount of
	· ·									No.	i	nvoice	Name	Code	Quantity /	goods	charged.	tax-
	Name and address TIN of purchasing dealer														Measure	-	_	invoice
1																		
2																		
3																		
etc.																		
															Total :			

Sales in commission account

Part-II

												-							
(iv)	Name and address of purchasing						ΓIN	[Tax- invoice	Date of Tax	Descrip	ption of cor	nmodity	Taxable value of	Amount of tax	Total amount of
	dealer											No.	invoice	Name	Code	Quantity / Measure	goods	charged.	tax- invoice
1																			
2																			
3																			
etc.																			
																Total :			

UPVAT - XXIV

Annexure B-1

																Li	ist (of S	Sales	R	etu	rn.																		
(i)	Name and addre	ess of																		ſ																				
	selling dealer								1																															
						_								-						-					_					_									_	
				I																																				
(ii)	TIN																																							
(iii)	Assessment yea	ar		1	1	-															Г	Tar	v ner	hoi	endi	10.0	n			d	d		m	n	n	v	v	y	Т	y
(III)	7 issessment yea	u																				Iu	a per	lou	cildi	15 0				u	u		m	1	u	y	y	y		<u> </u>
														De	tail	S O	f sa	les	retu	rne	ed																			
(iv)	Name and addre							TIN	[ax-in			1	Date				ne of			Qu	anti	ty			Taxa			Ar	noui	nt of			otal	
	of selling dealer	r													ale ii						co	omm	odit	у							alue				tax			(8-	+9)	
															Purc																good	ds		cl	harg	ed.				
														i	nvoi		No								_															
1	2							3							4	4			5			6	5				7				8				9			1	0	
	goods						1	1	1	-	-	1								-					-				-								-			
1																		_																						
2																																								
																											Т	otal	:											
	VAT goods						1	1	1	-	-	1								-					-				-								-			
1																									_															
2																																								
																											Т	otal	:											
	Quantity	Taxabl g	le v good		e of		А	.mou	int o	f Ta	ax		То	tal ((12+	-13)		Sl.	no. o. i	f cro ssue		note	•		D	ate			S	Sl.no	o. of rec			note			D	ate		
	11		12						13					1	14					15	i				1	6						17					1	8		
VAT	goods					•																																		
Non	VAT goods																																							
	-																																							
	ľ																																							
	Total																												•											

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

(vi) Amount of Tax charged on such goods

Amendment of

34.

Form XXIV-B

iii

iv v 26% 32.5%

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

						-							5		1		,		[Го І	be f	fille	ed i	n t	oloc	k le	etter	rs only]
1.	Asses	ssment Year														-						-						
2.	Tax I	Period Ending or	1													-	d	d	-	n	n n	n	-	y	у	y	у	
3.	Desig Auth	gnation of Assess ority	sing	-																								
4.	Name Circle	e of Corporate e/Circle / Sector		-																								
5.		e / address of the pany / Corporation		-																								
6.	Taxp	ayer's Identificat	tion Numb	er [TIN]								-															
7.	Detai	ls of Purchase [i	n Rs.]																									
a-	Vat C	Goods																										
	i.	Purchase again											-															
	ii	Purchase from				regi	iste	red	dea	ale	r		-															
	iii.	Purchase of ex		ods									-															_
	iv.	Purchase from											-															_
	v.	Purchase from			dia																_		_		_			_
	vi.	Purchase in Pri		/c									-										_					_
	vii.	Any other purc	hase							_	. .	1	-										_					_
											l'ota	I	-															
b-		Vat Goods	• . •	1	1								-	T	_			-	-		-	-	-	-	-	1	-	
	i. ii	Purchase from			alers								-	_		_				_		_	_	_				
		Purchase from											-	_		_		_		_	_	_	_	_				
	iii. iv.	Purchase of ex Purchase from		ous									-	_	_		_				-	-	_	_		-	-	
	IV. V.	Purchase from		f In	dia								-	-	_	-		-		+	+	+	_	-				
	v. vi.	Purchase in Pr			uia								_	-	-						-	-	-				-	
	vii.	Any other pure		10									-		_								-					
	,	This other pure	inuse							7	Fota	1	-															
								G	ran		Fota		-															
0	Com	nutation of tor a	n nurahaaa	. 1												-	-	-	_									
8.	·	putation of tax of	n purchase		0.		1.4					-1	т				f F		1				,	т.				I
	Sl.N	o. Rate of tax Vat Goods			Con	IMC	bait	у				+	n	urn	OV	er c	DI F	urc	nas	e				Taz	X			
	i.	1%										_								_								
	ii.	4%																										
	iii.	12.5%																										
			1							,	Tota	al																
		Non Vat Go	ods																									
	i	20%																										
	ii	21%										ĺ																

Total Grand Total

9. Details of Sale

a- Vat Goods

val 00	008									
i.	Turnover of sale against tax invoice (annexure-B)	-								
ii.	Turnover of sale to other than registered dealer	-								
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.	sale in course of movement of goods from one									
	State to other against E &C									
х.	Any other sale	-								
	Total	-								

b- Non Vat Goods

i.	Taxable turnover of goods	-								
ii.	Exempted turnover of goods	-								
iii.	Tax paid turnover of 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.	sale in course of movement of goods from one									
	State to other against E &C									
х.	Sale in Principal's A/c									-
xi.	Any other sale	-								
	Total	-								
	Grand Total	-								

10. Computation of tax on sale

10.	Comput	ation of tax of	i sale														
	Sl.No.	Rate of tax		Commodity		t	turn	ove	r of	sale	e		7	Гах			
		Vat Goods															
	i.	1%															
	ii.	4%															
	iii.	12.5%															
					Total												
		Non Vat Goo	ods														
	i.	20%															
	ii.	21%															
	iii.	26%															
	iv.	32.5%															
	v.																
					Total												
				Gı	rand Total												
11.	Installm	ent of compou	unding schei	me, if any		-								Γ			
12.	Amount	of T.D.S.				-								Τ		Т	٦
13.	Tax Pay	able [in rupee	s & figure]												<u> </u>		
		ix on purchase				-								Т	П	Т	٦
		ix on sale	-			-											_
	iii. In	stallment of c	ompounding	scheme, if any		-								1			
		D.S. amount	1 0	, ,		-											
	•				Total	-											
14.	Detail o	f ITC															
	i. IT	C brought for	ward from p	revious tax perio	d	-								Т	П		٦
		C claimed du				-								+		+	
		djustment aga				-								\uparrow	\square	+	
				ext tax period, if	any	-								1	\square	+	
				···· ··· ··· ··· ··· ··· ··· ··· ··· ·				1	-	-		1	+-	+	\vdash		-

Total -

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

16. Detail of tax deposited

Detail of tax deposited												
Name of the bank / branch	T.C. number	Date				Ar	noı	ınt				
												_
											1	
											1	
Total	in figure											
Total	in words											

Annexure- A - List of purchase of vat goods against tax invoices.

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B - Sale of vat goods against tax invoice

C - Details of purchase, sale and stock etc

TC No.----/date-----

DECLARATION

I.....S/o, D/o, W/o/.....Status......Ii.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 - Signature -Place - Status -

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

Annexure - A

1 45(10)(1)		T D 1	20001
[See rule- $45(10)(b)$	of the UPVA	I Kules,	2008]

										т:	<u> </u>		2-45(1		/					·	J0]														
										L	st of	purc	chases	s mac	ie ag	ainst	tax 1	nvoi	ice :																
(i)	Name and address of purchasing dealer																																		
(ii)	TIN																																		
(iii)	Assessment year			-]												Т	Fax p	perio	d en	ding	on	d	d	r	n	m	у	У	/	у	у
(iv)	Name and address of selling dealer				,	TIN				in	Tax- voic No.		Т	te of ax oice		D Narr	escri	ption Co				•	/		xabl of go		A		int c arge	of tax ed.	x		tal a tax-ii		
											INO.		IIIV	orce		Inall	e	Co	de		Quai Mea	-													
1																																			
2																																			
3 4								 	_																										
		·											e-45(1	0)(b) of t		PVA			, 200)8]						Nan Date		nd s	igna	iture	e of a	authc	rize	d pe
			 					 			List o	of sa	les m	ade a	igain	st tax	invo	oice :	:							 									
(i)	Name and address of selling				+		-		_						+	_	+		+		_	_		_						+	+		+	+	_
	dealer				-		+									-	+	-												+	+		+		\neg

	address of selling																														
	dealer																														
																						r									
(ii)	TIN																														1
(iii)	Assessment year		-															Tax	peric	od er	ıding	on	d	d	m	r	n	у	у	у	у
(iv)	Name and address of purchasing			TIN	1			Ta invo		Ι	Date Tax			Desc	ripti	on of	cor	nmo	lity			kable of go			10un char				Tota of ta		
	dealer							N	0.	i	nvoio	ce	N	lame		Code	e		antity easur			-				-					
1																															
2																															
3																															
4																															

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	Opening	Ra	w material received	d	Raw material used	Raw material disposed	Closing stock
	commodity	stock	Purchase	Stock transfer	Total	in production	of otherwise	
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 p	roduct	Sale in U.P.		Sale in Ex. U.P.		Exp	oort	Stock T	ransfer	Wastage or
				Against form	Without form	Against E&C	Against	Other	In U.P.	Outside	otherwise disposed
				С	С		form H			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	TIN	Bill no & date	Description of commodity	With	n U.P.	Out of U.P.	Out of India
	seller				From	From un-		
					registered	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	TIN	Bill no & date	Name of commodity	Withi	n U.P.	Out of U.P.	Out of India
	seller				From	From un-		
					registered	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				

Sl.No.	Name and address of	TIN	Bill no & date	Description of c	ommodity	Withi	n U.P.	Out of U.P.	Out of India
	seller					From	From un-		
						registered	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		İ		

[d] Purchases [capital goods]

Sl.No.	Name and address of	TIN	Bill no & date	Description of commodity	Withi	n U.P.	Out of U.P.	Out of India
	seller				From	From un-		
1		2	4			registered		0
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	TIN	Bill no & date	Name of commodity	With	in U.P.	Out of U.P.	Out of India
	seller				From	From un-		
					registered	registered		
1	2	3	4	5	6a	6b	7	8
1				in quanti	ty			
				in rupees				
2				in quanti	ty			
				in rupees				
3				in quanti	ty			
				in rupees				
				in quanti	ty			
				in rupees				

[f] Purchases for trading of finished goods

Sl.No.	Name and address of	TIN	Bill no & date	Description of commodity	Withi	n U.P.	Out of U.P.	Out of India
	seller				From	From un-		
					registered	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	TIN	Bill no. and date	Quantity	Value	Rate of Vat	Amount of Vat	Total Value	Form No. received
	commonly	purchaser		_		_	-			
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 wi
--

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

Schedule B Form as here by substituted 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

																			[]	Γo l	be f	ille	d in	blo	ock	lette	ers	only
1.	Asses	sment Year															-						-					
2.	Tax P	eriod Ending on															-	d	d	-	n	n n	n -		у	у	у	у
3.		nation of Assessi	inσ	_																		ſ	<u> </u>		Ι			
5.	Autho		m <u>5</u>																									
																						L						
4.	Name	of Circle / Secto	or	-																								
														-														
5.	Name	/ address of the	dealer	-																								
6.	Taxna	yer's Identificati	on Numb	er	ITT	N1							<u> </u>	_	I					•	1	1	1		1	Τ		
7.		s of Purchase [ir			1]																						
			I KS.]																									
a-	Vat G								,					-	T	-	-	-	-	-	1	1	-	T	-	-	1	
	i.	Purchase in own									ure	e-A)	-			_					_	_	_				
	ii.	Purchase in own		n pe	erso	ons	oth	ner	tha	n				-														
		registered deale		1												_	_		_	_	+	_		-	-			
	iii.	Purchase of exe Purchase from H		000	s									-	_	_	_	_	+		-	-	-	-	+			
	iv.													-		-	_	_	-	_	-	_	_	-	-			
	v.Any other purchaseTotal :<																											
	vi	Less – purchase return (annexure A-1) - - Net amount of purchase - -															+	+	+	+	\vdash	-	\vdash					
	vi. Less – purchase return (annexure A-1)																											
b-	vi. Less – purchase return (annexure A-1) -																											
0-	vii. Net amount of purchase -																											
	Non Vat Goods																											
	iii.	Purchase of exe				111 1	cgi	isic	icu	uca	aici							-										
	iv.	Purchase from		500	15											-	-	-										
	v.	Any other purch												-														
) F]	Fota	al :	-														
	vi.	Less – purchase	e return (a	ann	iext	ire .	A-	1)								1	1											
	vii.	Net amount of						,																				
									G	ran	d٦	[]ota	al :	-														
c-	Capita	al Goods purchas	ed from																									
		the State																										
	i	Purchase aga	inst tax iı	100	oice	(A	nne	exu	re /	A- 2)			-														
	ii	Purchase from	n person	oth	ner 1	thar	ı re	egis	ster	ed o				-											T	T		
]	Tota	ıl :	-														
8.	Comp	utation of tax on	purchase	e]																							
	Sl.No	b. Rate of tax			C	omr	no	dity	y					Tı	urn	ove	er c	f P	urc	has	e				Гах			
	L	Vat Goods																										
	i.	1%																										
	ii.	4%																										
	iii.	12.5%																										
		ditional Tax																										
	i.	0.5%																										
	ii.	1%									T																	
		Non Vet C	da								10	otal									_							
		Non Vat Goo	as										-															
	i. ii.												-								-							-
	11. iii.												-								-							
	111. iv.												-															\neg
	1 .										T/	otal	•								-							-
									Gr	and																		\neg
									5			Jul	•															

E .11 f C

9.	Detai	s of Sale														
a-	Vat C															
a-	i.			-	T	—			-			1		T		
	1.	Turnover of sale in own a/c against tax invoice	-													
		(annexure-B)				_				_				_	_	_
	ii.	Turnover of sale in own a/c other than in column- i.	-											_	_	_
	iii.	Turnover of sale of exempted goods	-			_				_				\rightarrow	_	_
	iv.	Interstate sale against form 'C'	-											\rightarrow	_	
	V.	Interstate sale without form 'C'	-							_				\rightarrow	_	
	vi.	Sale in course of export out of India	-									_		_		
	vii	Sale in course of import	-											_	\rightarrow	
	viii.	Sale outside state	-			_								\rightarrow	\rightarrow	
	ix.	Consignment sale /Stock Transfer	-			_									\rightarrow	
	х.	Any other sale	-												\rightarrow	
		Total :												$ \rightarrow$	$ \rightarrow$	
	xi.	Less – sales return (annexureB-1)												$ \rightarrow$	$ \rightarrow$	
	xii.	Net amount of sales													\square	
b-	Non V	/at Goods														
	i.	Taxable turnover of sale	-													
	ii.	Exempted turnover of sale	-													
	iii.	Tax paid turnover of goods	-													
		Any other sale	-													
		Total :	-													
·	v.	Less – sales return (annexure B-1)														
·		Net amount of sales														
		Grand Total :	-													
10.	Comp	utation of tax on sale														
	S1.	Rate of tax Commodity			S	ale	amo	oun	t			,	Тах			
	No.	Vat Goods														
	i.	1%														
	ii.	4%														
	iii.	12.5%														
		Additional tax														
		0.5%														
		1%														
		То	tal :													
		Non Vat Goods														
	i.															
	ii.															
	iii.															
		То	tal :													
		[Vat and Non Vat] Grand To	tal :													
11	Amor	nt of T.D.S.	_												T	
12		ayable [in rupees]		1												
12				-					1	-	1	1	1 1	T		_
		Tax on purchase	-											\rightarrow	_	
		Tax on sale	-							_				\rightarrow	_	
	iii.	T.D.S. amount	-			_								\rightarrow	\rightarrow	
l		Total :	-													
13	Detai	of ITC														
	i.	ITC brought forward from previous tax period			-									\square		
	ii.	ITC earned during the tax period			-									П		
	iii.	ITC on purchases made in own account			-									\square		
·	iv.	Installment of ITC on opening stock due in the tax pe	riod	l	-									\square		
	v.	Installment of ITC on capital goods due in the tax per			-									$\left \right $		_
	vi.		'otal		_		+	1		\vdash	+		+	H		+
	vii.	ITC reversed during the tax period		-	_		1	\mathbf{T}					1	\vdash		+
	viii	Admissible ITC in the tax period (vi-vii)			_			\vdash						\vdash		+
	ix.	Adjustment of ITC against tax payable			_			\vdash		\vdash				\square		+
	х.	Adjustment of ITC against CST			_		+	1		\vdash	+		+	H		+
l					<u> </u>		<u> </u>			<u> </u>			<u> </u>	ا		

	xi.	ITC carried forward to	o the next tax pe	eriod, if any		-									
14.	Net	tax													
	i.	Total tax payable (serial	no. 12)		-										
	ii	ITC adjustment [13 (vii			-										
	iii	Net tax [iii]			-										
15.	Deta	il of tax deposited													
	A- 1	ax deposited in Bank / Tr	reasury												
	Na	me of the bank / branch	T.C. number	Date				1	Amo	ount	of	tax			
				Total	:										
	B-B	y adjustment against adju		s											
		Adjustment Vouche	r No.	Date				1	Amo	ount	of	tax			
														1	
		Total												1	
	C- T	otal tax deposited (A+B)		In figures											
				In words											

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

2 - Treasury Challan number/ date/

DECLARATION

Date -

Place -

Signature -Status -

UPVAT - XXIV-B

Annexure - A

[See Rule-45(3) of the UPVAT Rules, 2008] List of purchases made against tax invoice : Name and address (i) of purchasing dealer TIN (ii) (iii) Assessment year Tax period ending on d d m m y у v v _ TIN Name and address Description of commodity (iv) Tax-Date of Taxable Amount Total of selling dealer invoice Tax value of of tax amount of charged. No. invoice Name Code Quantity / goods tax-Measure invoice 1 2 3 4 etc. Total :

UPVAT - XXIV-B

Annexure - A-1

														st of	P	urc	nas	ек	ett	urn	S .																	
(i)	Name and add	ress of																																1				
	purchasing dea	ler			-																													-				
					-										+				┢			-								-					+			
																										_			<u> </u>		<u> </u>		1	<u> </u>	<u> </u>			_
(ii)	TIN																																					
(iii)	Assessment ye	ar				-															Ta	x per	iod	end	ing	on		Ċ	1	d	m	n	n	у	у	у		у
												De	etai	ls of	pı	ırc	has	e re	tu	rne	d																	
(iv)	Name and add	ress					· · ·	TIN	ſ				Та	x-invo	oice	e /	D	ate	1	1	Nam	ne of		Τ	0	uant	itv		Tax	able	e	Ar	nour	nt of		Tot	al	
()	of selling deale													le invo								nodit	v		×				valu				tax			(8+		
														Purcha									/							ods		c	harge			(-)	
													in	voice	Nc).													0				U					
1	2							3						4				5	T		6	5				7			1	3			9			10)	
VAT	goods																																					
1																																						
2							\square																															
etc.																																						
]	otal	:										
Non	VAT goods																																					
1																																						
2																																						
etc.																																						
]	`otal	:										
	Quantity	Taxa	ble v goo		e of		A	moı	int of	f Ta	ıx	Tot	tal (12+13)		Sl.r	io. of is	f de sue		note			Ι	Date	;		Sl.			redit ved	note	;		D	ate		
	11		12	2					13				1	4					15	i					16					17	/				1	8		_
VAT	goods																																					
	0																																					
Non	VAT goods																																					
	Total																																					

(v) Taxable amount of goods returned which were purchased against Tax invoice (vi) Amount of Tax involved in such goods

Rs.....

Rs.....

UPVAT - XXIV-B

Annexure A-2

y

List of purchases of Capital goods made from 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

A-List of purchases of Capital goods made against tax invoice

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

B-List of purchases of Capital goods made from persons other than registered dealer

	Description	of commodity	Purchase invoice	Date of Purchase	Taxable value of	Amount of tax paid with
	Name	Quantity / Measure	No.	invoice	goods	return
1						
2						
3						
4						
5						
				Total		

.List of sales made against tax invoice : Name and (i) address of selling dealer TIN (ii) (iii) Assessment year Tax period ending on d d m m v v v v TIN Name and address Description of commodity (iv) Tax-Date of Taxable Amount Total of purchasing of tax Tax invoice value of amount of dealer invoice Name Code Quantity / charged. No. goods tax-Measure invoice 1 2 3 4 etc. Total:

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

UPVAT - XXIV-B

Name and signature of authorised person Date

Annexure - B

Department of Commercial Taxes, Government of Uttar Pradesh

														UP	PVA	Т-	XX	IV	-В													Ar	ne	xu	re	B-1
														List	of S	Sale	es R	etu	irn.																	
(i)	Name and addre	ess of																																		
	selling dealer	-																																		
(ii)	TIN																																			
(iii)	Assessment year	r			-															Tax	k pei	riod	endi	ng o	n		Ċ	1	d	m	I	n	у	у	у	у
													Det	ails	of s	ales	ret	uri	ned																	
(iv)	Name and addre of selling dealer					1	TIN						Sal F	c-invo e invo Purcha voice	oice/ ase		Date	e			e of odit			Qu	anti	ty		Tax valu goo				mou tax harg			Tot (8+	
1	2						3							4	NU		5			6)				7			1	8			9			1()
VAT	goods																	1																		
1																																				
2																									т	otal								_		
Non	VAT goods			 																					- 1	otai .	•									
1																																				
2																									T	otal										
				 	-						-														10	otal										
	Quantity	Taxal	ble va good	of		A	mou	nt o	f Ta	IX		To	otal (1	2+13	5)	S			credit ued	note	:		D	ate			SI	.no. (re	of de eceiv		note	•		Da	te	
	11		12					13					14	1				1	5				1	6					17					1	8	
VAT	goods				-																1															
Non	VAT goods			 																																
	Total																																			
	Total																																			

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

(vi) Amount of Tax charged on such goods

Name and signature of authorised person Date

Department of Commercial Taxes, Government of Uttar Pradesh

UPVAT - XXIV-B

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	Opening	Rav	w material receive	d	Raw material used	Raw material disposed	Closing stock
	commodity	stock	Purchase	Stock transfer	Total	in production	of otherwise	
1	2	3	4 a	4b	4 c	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 con	nmodity	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		Sale in Ex. U.P.		Export		Stoc	k Transfer	Wastage or
		U.P.	Against form C	Without form C	Against E&C	Against form H	Other	In U.P.	Outside U.P.	otherwise disposed
1	2	3	4 a	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	TIN	Bill no & date	Description of commodity	Withi	n U.P.	Out of U.P.	Out of India
	seller				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	TIN	Bill no & date	Name of commodity	Wit	hin U.P.	Out of U.P.	Out of India
	seller				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	TIN	Bill no & date	Descri	ption of	Wit	hin U.P.	Out of U.P.	Out of India
	seller			comn	nodity	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	TIN	Bill no & date	Description of	Wit	hin U.P.	Out of U.P.	Out of India
	seller			commodity	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	TIN	Bill no & date	Name of commodity	Wit	hin U.P.	Out of U.P.	Out of India
	seller				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	TIN	Bill no & date	Description of	Wit	hin U.P.	Out of U.P.	Out of India
	seller			commodity	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	Name and	TIN	Bill no. and	Quantity	Value	Rate of Vat	Amount of	Total Value	Form No.
	of commodity	address of purchaser		date				Vat		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 35. Form XXIV-C

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)

1-	Assessment Year									-						-				
2-	Tax Period Ending on									- (d	d	-	m	m	-	у	y	y	у
3-	Designation of Assessing Authority	-																	\pm	\vdash
4-	Name of Circle / Sector	-																	\mp	\vdash
5-	Name / address of the dealer	-																	\mp	\square
6-	Taxpayer's Identification Num	ber	[TI]	N]				-												

7- Commoditywise detail of purchases & liability of Purchase Tax-(a) Details of Purchases

S. no.	Commodity	-	purchases from hin 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
			To	otal =

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.	Particulars	Amount
no.		
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	

	the State in the circumstances in which the dealer himself is liable to pay the tax on purchases	
ix	All amounts representing value of non vat goods where such goods have been purchased from a	
	registered dealer.	
Х	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 the profit thereon.	
3-	Total (i to x of 2)	
4-	Taxable turnover under UPVAT Act, 2008 (1-3)	
5-	Payments made to registered sub-contractors	
6-	Net taxable turnover under UPVAT Act, 2008 (4-5)	

(b) If proper Books of Account have not been maintained

~	Toper 20012	of necount nave	not seen ma				
S.	Contract	Name &	Nature of	Gross	Deduction on	Payments	Net taxable
no.	No.	Address of	Contract	amount	account of	made to	amount of
		Contractee		received or	labour &	registered	works
				receivable	services and	sub-	contract
					profit thereon*	contractors	[5-(6+7)]
1	2	3	4	5	6	7	8

*As per rule 9(3) of UPVAT Rules.

(c) Computation of tax :-

S.N.	Name of commodity	Taxable turnover of sale	Rate of tax	Amount of tax
i-				
ii-				
iii- iv-				
iv-				
etc			Total=	

10- Total tax payable [8+9(c)]

11- Details of ITC

S.No.	Particulars	Amount
i-	ITC brought forward from previous tax period	
	ITC earned during the tax period *	
iii	Total (i+ii)	
iv	ITC adjusted against tax payable for tax period	
v	Balance ITC carried forward to next tax period (iii-iv)	

* Attach details in Annexure C-3

12- Net Tax Payable [10-11(iv)]

Rs.-----

Rs.-----

13- Details 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)-Deposit by Tax deduction at source

S. no.	Name & Address of contractee/ person making tax deduction at source	Amount of TDS	S.no. of Certificate in Form-XXXI submitted
	Total :		

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.....

Department of Commercial Taxes, Government of Uttar Pradesh

		•									U	PVA	T –	XXI	V-C											An	nez	xui	re -	C- 2
					. <u>I</u>	list	0	f p	ur	ch	ase	es n	nac	le a	gai	nst	t ta	x i	nvo	oic	<u>e</u> :									
(i)	Name and																							-						
	address of purchasing dealer																													
(ii)	TIN																													
(iii)	Assessment year			-														Тау	neri	od e	ndin	a on	 d	d	m	m	v	v	y	у
	,																	1 ал	pen	ou t	nun	g un	u	u	111	111	J	J	J	J
(iv)	Name and address				ΓIN	[]			Т	ax-		Date	of	I					nmo	0	 Taxa			mou	J	J	Tota	
	· · · · ·	I		r	ΓIN	[]			inv	oice		Та	X		Desci		on of	cor	nmo	lity	Taxa valu	ble e of	A	mou of ta	int ix		Tota mou	l nt
	Name and address				ΓIN	[inv				X					cor	nmoo Qu	0	Taxa	ble e of	A	mou	int ix		Tota	l nt
(iv)	Name and address				ΓIN						inv	oice		Та	X		Desci		on of	cor	nmoo Qu	lity antity	Taxa valu	ble e of	A	mou of ta	int ix		Tota mou of tax	l nt
	Name and address				ΓIN						inv	oice		Та	X		Desci		on of	cor	nmoo Qu	lity antity	Taxa valu	ble e of	A	mou of ta	int ix		Tota mou of tax	l nt
(iv) 1 2	Name and address										inv	oice		Та	X		Desci		on of	cor	nmoo Qu	lity antity	Taxa valu	ble e of	A	mou of ta	int ix		Tota mou of tax	l nt

Name and signature of the partner/proprietor etc.

Status
Name and style of the dealer
2
TIN

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	Name & address of	Nature of	Gross amount	Amount paid to	Deduct	ions admissible	<u>è</u>	Net compound-	Amount of		t of Tax payal ve the compo			Total compou
	no.	contractee	Cont- ract	received or receivable	registered sub- contractor	Earth work	Material supplied by contractee	Other deduct - ions	able amount [5-(6+7+8+9)]	Compos -ition money	Comm o-dity	Turnover	Rate of Tax	Amount of Tax	nd -ing amount (11+15)
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	purchased from	registered dea	ler against tax	purchased from	person other than	n registered dealer against	Total input tax credit
	commodity		invoice			purchase inv	voice	
		measure/quantity	value of	tax paid or	measure/quantity	value of goods	tax paid to Treasury	(5+8)
			goods	payable				
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	Quantity/measure of goods	Purchase value	Value of goods	Total	Rate of tax	Amount of
	goods	used in execution of works	(exclusive of tax)	disposed off otherwise	[4+5]	payable	reverse input
		contracts covered by	of the quantity as	than by way of		under the	tax credit
		composition schemes	in col. 3	sale(estimated)		Act	
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------

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

То	ть	Accessing And	h ouitr							
		e Assessing Aut tor		rict						
Sir,	bee				•••••					
	I		s/o,	d/o,w/o		-(status)			(of M/s
•••••	•••••		hereby,	submit the return o	of tax and	furnish	the particul	ars of k	ousiness as fol	lows :
1.	Assess	ment year					2 0	-	2 0	
2.	Assess	ment period be	ginning fro	m d d m	m y y	y End	ling on d	d n	n m y y	
3.	Name	/ Address of th	e dealer -							
4.	Taxpa	yer's Identifica	ation Numbe	er [TIN]						
5.	Detail	s of Bank Acco	unts							
S.N.		& address of th				Na	ture of A/c		Account No	
6. D	etails o	f declaration Fo	orm XXXVIII	/Form-C received f	rom Depa	rtment	of Commerc	ial Tax	es	
Name	e of For	m Received		Used	Lost/ De	stroyed		Surren		
			no.	Amount Covered	N		Total No.	Rece	eipt no. & Date	9
	1	2	3 (a)	3(b)	4		5 (a)		5(b)	_
Form 2 Form (XXXVIII									_
-	-	y the detail infor	mation in any	nexures II & III						
7.		s of Purchase [in	n Rs.]							
a-	Vat Go								<u> </u>	
_		Purchase agains			-					
-				than registered dealer	r -					
-		Purchase of exe			-	+ $+$ $+$				
-		Purchase from H Any other purch			-					
-	v.	Any other purch	1450	Тс	- tal : -					
b-	Non V	at Goods		10	, dui .					
	i.	Purchase from 1	registered de	alers						1
-				than registered deale	r -					
-		Purchase from I		than registered deule	-					
	iv	Any other purch	hase							
		* *		r.	Fotal : -					
8.	Compu	utation of tax on	purchase							
	Sl.No.			Commodity	Tu	rnover o	f Purchase		Tax	
		Vat Goods								
	i.	1%								
	ii.	4%								
		12.5% ional Tax								
		0.5%								
	i. ii.	1%								
		1/0		Т	otal :					
		Non Vat Goo	ds	I						
	i.									
	ii.									
	iii.									
	etc.									
					otal :					
				Grand T	otal :					

9.	Deta	ils of Sa	le																						
a-	Vat	Goods																							
	i.	Sale of	of Taxa	ble go	oods						-														
	ii		of exem			s					-														
	iii.	Any o	other sa	le	0						-														
										Tot	al :														
b-	Non	Vat Goo	ds																						
	i.	Sale of	Taxabl	e goo	ds						-														
		Suit of	Tuntuol	0 800	u b					Tot	al :														
10.	Com	putation	oftor	on col	2							-				_									
10.		<u>^</u>			e								0.1							-				_	
	SI.N		e of tax			(Comm	lodit	у				Sal	e an	nou	nt				Т	ax			_	
			Goods																					_	
	i		1%																						
	i		4%																					_	
	ii		2.5%																						
	;	Additio																							
	i).5%																					_	
	i	•	1%							Tak	o1 ·													_	
		Nor	Vat G	ooda						Tot	al:													_	
	i.		val G	oods																					
	ii																							_	
	iii																							_	
	ete																								
				1						Tot	al :														
					[V	at and	l Non	Vat]	Gra	nd Tot	al :														
11.	Clos	ing Stoc	k																						
	CIUS	-				/				1	X 7	1				T (1	1	T	D .	• 1				
S1		Descrip of				/ mea		F I	ID	т	<u>v:</u> I.P.	alue				Tot			Tax	ods					
no.		Goo			J.P. C	Goods		Ex-l Goo			Dods			U.P ods		Va	lue		colu						
1		2	us		3(a	a)		3(ł		-				(b)		5			con	11111 6	5(i	a)	_		
1	i	Z		-	5(8	a)		3(1))	4	(a)		4(0))			0			_		
-	ii-																								
	iii-																								
	Etc.																								
								To	otal :																
12.	Tax	Payable																							
	i.	Tax on	nurcha	se	-		П	ТТ			Т														
	ii.	Tax on			-				_																
		Tux on		al :	-																				
12	DIT						1:1	1(0)	1																
13.		C on Clo	-	юк [а	s mer	mone	um	1(0)	1																
14.		il of ITC										-	-		, - ,		-			_	-				
	i.	ITC ear										+	_		\square	-+	+	$\left \right $			+				
	ii.	ITC rev								<i></i>		+	_		\square	-+	+	$\left \right $			+				
	iii.	Admiss							iness	(i-ii)															
	iv.	Adjusti	nent of	TTC a	again	st tax	payał	ble																	
15.	Net	tax																							
	i.	Total ta	ix paya	ble (se	erial	no. 12	2) -	-																	
	ii	ITC ad					-	-																	
	iii	Net tax		-			-	- -					\uparrow												
16-		s of depo		ax in	Treas	surv/R	Bank			1 1	<u>. I</u>	<u> </u>					<u> </u>								
S.N		Date of S			moun		TC	no.	Г	Date	Nai	me o	of t	he F	Ban	k	N	ame	and	ado	dres	s of	fth	e Brand	ch
1	· · ·	2		2 1	3		4			5	1 101		6	1	- 111		1 10		and	aut	7		11	- 21411	4
i.	+				-		† '		<u> </u>	-	+		5			\neg					,				
ii.							1		1		1														
etc.							1		1		1														
cic.																									

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

DECLARATION

ature of partners/proprietor/karta etc.
aler-

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

<u>Annexure - I</u>

											List	of J	purch	ases	mad	le aga	ainst	tax ii	nvoi	ce :													
(i)	Name and address																																
	of purchasing																																
	dealer																																
	TINI																																
(ii)	TIN																																
(iii)	Assessment year -																	Ta	x pe	riod	endi	ng or	1	d	d	n	n n	n	у	у	у	у	
																				-													
(iv)	Name and address				TIN									ax-		Date	of	I	Desc	riptio	on of	com	mod	ity	Т	Taxa	ble			unt		Tota	.1
	of selling dealer												inv	oice		Ta	Х								v	alue	of		of ta	ax	ar	noun	t of
													N	Jo.		invo	ice	N	ame		Cod	e	Qua	ntity /		good	ls	cl	harg	ged.		tax-	
																							Me	asure							i	nvoi	ce
1																																	
2																																	
3																																	
4																																	
etc.																																	
																							Т	otal :									

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.	Number of	Name &	TIN	Commodit	Tax/Sale	Quantity/	Quantity/	Amount	Amount as	Difference	Reason for	Difference	Reason for
N.	declaratio	address of		У	invoice/	Measure/	Measure/	as per	per	between	the	between	the
	n (Form	the selling			Date	Weight	Weight as	Form	tax/sale	col. 9 &10	difference	col. 7 & 8	difference
	XXXVIII)	dealer or				as per	per	XXXVIII	invoice		as shown		in col. 13
		consignor				Form	tax/sale				in col.11		(Attach
						XXXVIII	invoice				(Attach		proof)
											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
Tota	al declaration use	ed =			Τ	'otal 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

_	0

The Commissioner of Commercial Taxes, Uttar Pradesh, Lucknow.

Sir,

-M/s.....hereby, submit the particulars of business as follows:

1-	Nam	e & Address of the dealer	-																									
2-	Taxr	ayer's Identification Num	her	· [T]	NI								Т						Т		1							
-		Deduction Number [TDN]		[]								1						+									
	Serv	ice Provider Number [SPI	N]										T			T												
3-		cipal Place of Business, D		t/E	Prop	ahaa	10	20.	dou	ma	/ M	0011	for	tur	ina	مام	0.00	in	0.72	1.	nuto	ide	, 1 11					<u> </u>
5-		culars	epo	N / С	Stall	ches	/(JO (100	/115/	IVI	anu	Tac		nng nddr			m	and	10	Juis	lue	: 0.1		-			
a-		cipal place of business	_											C	uui	035												
u	1 1 111	sipul place of susmess																										
b-	Bran	ch/godown/depot etc.																										
i																												
ii iii			_																									
iv																												
10			_																									
c-	Man	ufacturing places																										
-		81																										
4-	Con	stitution of dealer (Tick the appropriate Box)																										
	0.01				-		0	-)		Γ																		
		Proprietorship		Part	tner	ship				Н	UF					C	om	par	ıy			S	Socie	ety				
		State or Central		Clu	1			_				• ,						.1									1	
		Govt. Corporation \Box		Clu	D					A	sso	ciat	ion			A	ny	oth	er									
5-	N	me & addresses of Partne	er/s	Pro	nrie	tor	Diı	rect	or/	s K	Cart	аΊ	m	stee	/s]	Prir	ncir	val	off	ice	er ef	с						
2		ame and Address	<u>, , , , , , , , , , , , , , , , , , , </u>	, 110	pine				.017	, ,	Luit	, 1	14		10, 1		-	tati					From	1		7	Го	
i																												
ii																												
iii																												
iv																												
v	_																				_							
6-		etails of Bank Accounts in					ole	an	nou	nt h	nas	to b	e c	red														
S.N.	Na	ame & address of the bran	ne ba	ank									Na	tur	e of	f a/	с				Ac	cou	Int	No.				
i ii	_																											
iii														-														
														1								_						
7-		etail of Exemption or redu	ıcti	on i	n th	e rate	e o	f ta	Х																<u> </u>			
<u>S.N.</u>		articulars			. a					l		:	4k			C 4 -						\downarrow			De	tail		
i ii		ate of beginning of the face eriod of facility of exemption											tne	rat	le of	taz	X					+	f	on			to	$ \rightarrow $
11	P	enou of facility of exemp	101	1 Of	reat	ucu0	u 11	n u	ie r	ale		dХ											1	011	1		ω	

iii	Amount	of fixed Conital i	nucetme	nt						
iv		of fixed Capital i of fixed capital			aility of a	vomption or	raduat	ion in the		
IV	rate of ta		mvestme	in engible for ra		cemption of	reducti			
v		of exemption or	reductio	n in the rate of ta	x					
vi		of exemption or				01.01.2008				
vii		of exemption or								
viii		f exemption or re								
ix		f exemption or re					1.2008			
х		ion no. and date						nted		
xi		date of eligibility								
xii	In case v notificati	where exemption	is not b	ased on eligibili	ty certifica	ate, mention	no. an	d date of		
xiii		y of exemption is	s based c	on future investm	ent and th	e period of	such ir	vestment		
		ains, mention the				1				
xiv	If facilit certified	y is based on pe copy of the notif	riod only ication)	y, mention the n	otification	number and	l date(a	attach the		
8-	Details o	of goods manufac	tured in t	the unit						
S.N.		the commodity		of the commodity	mentione	d in the elig	ribility	certificate	date of	start of
		l in the unit	(if elig applica	gibility certificat	te is not	required n	nention	n as "not	product	
i				,						
ii										
ii iii										
iii										
iii iv										
iii iv v										
iii iv v vi etc.		f search, inspect				ods from the	e date	of beginnin	ng of the	facility of
iii iv v vi etc. 9(a)	exemption	n or reduction in	the rate of	of tax before 01.0	1.2008			of beginnin		facility of
iii iv v vi etc.	exemption		the rate of	of tax before 01.0 Name of Auth	1.2008	has conduct		of beginnin	ng of the Result	facility of
iii iv v etc. $\partial(a)$ S.N. a-	exemption	n or reduction in of search / inspect	the rate of	of tax before 01.0 Name of Auth	01.2008 ority, who	has conduct		of beginnin		facility of
$\frac{iii}{iv}$ $\frac{v}{vi}$ etc. $9(a)$ S.N. $\frac{a}{b}$	exemption	n or reduction in of search / inspect	the rate of	of tax before 01.0 Name of Auth	01.2008 ority, who	has conduct		of beginnin		facility of
iii iv v vi etc. 9(a) S.N. a-	exemption	n or reduction in of search / inspect	the rate of	of tax before 01.0 Name of Auth	01.2008 ority, who	has conduct		of beginnin		facility of
iii iv v etc. 9(a) S.N. a- b- c- 9(b)	exemption Date of Details of	n or reduction in f search / inspect seizure	the rate of the ra	of tax before 01.0 Name of Auth sea sment etc. and re	ority, who ority, who arch & seiz	has conduct sure	ted		Result	
iii iv v etc. 9(a) S.N. a- b- c-	exemption Date of	n or reduction in of search / inspect seizure penalty/provisio Section in whic	the rate of ion /	of tax before 01.0 Name of Auth sea sment etc. and re Amount	11.2008 ority, who rch & seiz sult in app Result	has conduct aure peal/writ in Appeals/v	vrit, if j	pending wri	Result te appeal.	/writ no.
iii iv v etc. 9(a) S.N. a- b- c- 9(b)	exemption Date of Details of	n or reduction in f search / inspect seizure	the rate of ion /	of tax before 01.0 Name of Auth sea	11.2008 ority, who rch & seiz ssult in app Result I st	has conduct sure	vrit, if j	pending wri	Result te appeal. Hig	/writ no. h Court/
iii iv v etc. $\partial(a)$ S.N. a- b- c- 9(b)	exemptio Date of	n or reduction in of search / inspect seizure penalty/provisio Section in whic	the rate of ion /	of tax before 01.0 Name of Auth sea sment etc. and re Amount	11.2008 ority, who rch & seiz sult in app Result	has conduct aure peal/writ in Appeals/v	vrit, if j	pending wri	Result te appeal. Hig	/writ no.
iii iv v etc. 9(a) S.N. a- b- c- 9(b) S.N.	exemptio Date of	n or reduction in of search / inspect seizure penalty/provisio Section in whic	the rate of ion /	of tax before 01.0 Name of Auth sea sment etc. and re Amount	11.2008 ority, who rch & seiz ssult in app Result I st	has conduct aure peal/writ in Appeals/v	vrit, if j	pending wri	Result te appeal. Hig	/writ no. h Court/
iii iv v etc. 9(a) S.N. a- b- c- 9(b) S.N. a- a-	exemptio Date of	n or reduction in of search / inspect seizure penalty/provisio Section in whic	the rate of ion /	of tax before 01.0 Name of Auth sea sment etc. and re Amount	11.2008 ority, who rch & seiz ssult in app Result I st	has conduct aure peal/writ in Appeals/v	vrit, if j	pending wri	Result te appeal. Hig	/writ no. h Court/

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

Л	Го

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The Commissioner of Commercial Taxes,

Uttar Pradesh, Lucknow.

						·	d/o),	w														
		mit the particulars of b						••••	••••				•••••	•••••	•••••	•••••	•••••	•••••	•••••		•••••	ner	
1-	Na	me & Address of the d	ealer	-																			
2-	Ta Se	xpayer's Identification x Deduction Number [rvice Provider Number	TDN] [SPN]																				
3- a-		Principal Place of Busin particulars Principal place of busin			/ Bra	anche	es / G	io de	own	ns/ N	/lanu			ng pl ress	ace	s in	and	out	side	U.P	·. :-		
i	i ii ii	Branch/godown/depot	etc.																				
C-		Manufacturing places																					
4-	Co	nstitution of dealer (Ti	ck the	appr	opria	te Bo	ox)		1									1					
		Proprietorship		Par	rtners	hip]	н	JF				Co	mpa	ny	[Soc	iety	[
		State or Central Govt. Corporation		Ch	ıb]	As	soci	atior	ı		An	y ot	her							
5-		Name & addresses of F	Partner/	's, Pr	oprie	tor, l	Direc	tor/s	s, K	farta	, Tru	istee	e/s,	Prin			fice	r etc					
L]	Name and Address													Sta	atus			Fro	m		Т	0
i ii	_													-				+					
iii																		1					
iv																							
v																							

6-	Details of Bank Accounts in which refundable amount has to be ca	redited			
S.N.	Name & address of the branch of the bank	Na	ture of a/c	Accour	nt No.
i					
ii					
iii					
7-	Detail of Exemption or reduction in the rate of tax				
S.N.	Particulars			Ι	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		
Х	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 manufa	cturing 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	class of goods	detail of class goods
no.		
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)

9(a)		f search, inspection and			ods from the	e date	of beginning	g of the facility of	
	exemptio	n or reduction in the rate of	of tax before 01.0	1.2008					
S.N.	Date of	of search / inspection /	Name of Auth	ority, who	d Result				
		seizure	sea	rch & seiz					
a-									
b-									
c-									
9(b)	Details of	f penalty/provisional asses	sment etc. and re	sult in app	eal/writ				
S.N.	Date of	Section in which order	Amount	Result	in Appeals/v	writ, if	pending write	e appeal/writ no.	
	order	is passed	of penalty /tax	I st	Tribunal	Se	ttlement	High Court/	
				Appeal		Co	mmission	Supreme Court	
a-									
b-									
c-									

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 author	ized under rule 32 (6) of Uttar Pradesh Value Added Tax Rules, 2008

Amendment of
Form XLVI37.In the said rules for the existing Form XLVI set out in Schedule A below,
the Form as set out in Schedule B shall be substituted, namely:-
Schedule A

Existing Form

UPVAT - XLVI

Department of Commercial Taxes, Government of Uttar Pradesh [See sub rule (3) of rule-70 of the UPVAT Rules, 2008] REPORT OF THE ASSESSING AUTHORITY ON THE APPLICATION FOR ISSUE OF CERTIFICATE OF ENTITLEMENT

То

The Commissioner of Commercial Taxes, Uttar Pradesh, Lucknow.

1-	Name & Address of the dealer	-										
2-	Taxpayer's Identification Numbe Tax Deduction Number [TDN] Service Provider Number [SPN]	r [TIN]										
3-	Principal Place of Business, Dep particulars	ot / Branches / Go downs/	Manu	ufacti	0	plac dress	and	outs	side	U.P.	. :-	 <u></u>
a-	Principal place of business											
b- i	Branch/godown/depot etc.											
ii												

iii										
iv										
c-	Manufacturing places									
-	61									
-										
4-	Constitution of dealer (Tic	k the a	ppropriate Box))						
	Proprietorship		Partnership		HUF		Company		Society	
	State or Central Govt. Corporation		Club		Association	n 🗌	Any other		•	
5-	Nama & addresses of Darts	an/a D	monniaton Dina	atorla V	onto Trato	Va Drin	ainal officer/	ata		
3-	Name & addresses of Partr	ier/s, P	roprietor, Direc	2101/S, K	arta, Trustee	s, Prin		s etc.		
	Name and Address						Status		From	То
i										
ii										
iii										
iv										
v										
~										
6-	Details of Bank Accounts		ch refundable a	mount h	as to be cre					
						NT-4	ura of Ala		1 0001	wet NTo
S.N.	Name & address of the bra	nch				Nat	ure of A/c		Accou	int No.
S.N. i ii	Name & address of the bra	nch				Nat	ule of A/C		Accou	int ino.

iii iv

7-	Particular of the exemption or reduction in			1		1
S.N.	particular		d by the ial unit	authenticati Assessing A		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		
XXII.	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		
nAVIII.	the Certificate of eligibility		
xxix.	Commodities to be mentioned on the		
XXIX.			
	Certificate of eligibility		

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

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

Schedule B Form as here by substituted UPVAT - XLVI

Department of Commercial Taxes, Government of Uttar Pradesh [See Rule-70 of the UPVAT Rules, 2008 and Section 42 of the UPVAT Act, 2008] **REPORT OF THE ASSESSING AUTHORITY ON THE APPLICATION FOR ISSUE OR AMENDMENT OF CERTIFICATE OF ENTITLEMENT**

То

The Commissioner of Commercial Taxes, Uttar Pradesh, Lucknow.

1-	Name & Address of the dealer	-																							
2-	Taxpayer's Identification Number	er [TIN]																					
	Tax Deduction Number [TDN]																								
	Service Provider Number [SPN]																								
3-	Principal Place of Business, Dep	ot	/Bı	ano	che	s /	Go	o do	owr	ns/]	Ma	nuf	act	uriı	ng p	olac	es	in a	nd	ou	itsi	de	U.P	. :-	
	particulars														add	lres	s								
a-	Principal place of business																								

b-	Branch/godown/depot etc.								
i									
ii									
iii									
iv									
C-	Manufacturing places								
4-	Constitution of dealer (Tick	the ap	ppropriate Box))					
	Proprietorship		Partnership		HUF		Company	Society	
	State or Central Govt. Corporation		Club		Association		Any other		
							. 1		
5-	Name & addresses of Partne	r/s. P	roprietor. Direc	tor/s. K	arta. Trustee/s.	Prin	cipal officer/s	etc.	
5-	Name & addresses of Partne Name and Address	r/s, P	roprietor, Direc	ctor/s, K	arta, Trustee/s,	Prin	Status	etc. From	То
5- i		er/s, P	roprietor, Direc	ctor/s, K	arta, Trustee/s,	Prin			То
i ii		er/s, P	roprietor, Direc	etor/s, K	arta, Trustee/s,	Prin			То
i ii iii		er/s, P	roprietor, Direc	etor/s, K	arta, Trustee/s,	Prin			То
i ii		er/s, P	roprietor, Direc	ctor/s, K	arta, Trustee/s,	Prin			To
i ii iii		er/s, P	roprietor, Direc	ctor/s, K	arta, Trustee/s,	Prin			To
i iii iii iv		r/s, P	roprietor, Direc	etor/s, K	arta, Trustee/s,				To
i iii iii iv		er/s, P	roprietor, Direc	ctor/s, K	arta, Trustee/s,				To
i iii iv v									To
i iii iv v 6- S.N.	Name and Address	whic				ed			
i iii iv v 6- S.N. i	Name and Address	whic				ed	Status	From	
i iii iv v 6- S.N. i iii	Name and Address	whic				ed	Status	From	
i iii iv v 6- S.N. i	Name and Address	whic				ed	Status	From	

7-	Particular of the exemption or reduction in	the rate of	tax			
S.N.	particular		disclosed by the 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					
х.	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		
XIX.	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		
ллш.	rate of tax is not based on the issue of		
	eligibility certificate?		
xxiv.	If answer of xxiv is affirmative give the		
XXIV.	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

Amendment of Form XLVII

38. In the said rules for the existing Form XLVII set out in Schedule A below, the Form as set out in Schedule B shall be substituted, namely:-Schedule A

Existing Form

UPVAT XLVII

Department of Commercial Taxes, Government of Uttar Pradesh

[See sub rule (4) of rule-70 of the UPVAT Rules, 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 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 [T	[N]					
	Tax Deduction Number [TDN]						
	Service Provider Number [SPN]	-					
3-	Particulars	Address					
a-	Principal place of business						
b-	Manufacturing places	1-					
		2-					
		3-					
		1					
4-	Details of commodities manufactured	1					
	S.N. name of the commodities						
	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

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 & Add Industrial Ur		-																			
2-	Taxpayer's Id	dentification Nu	mber [TI	N]							-										
		on Number [TD]		-	-																	
		ider Number [SI																				
3-	Particulars				Add	ress																_
a-	Principal pla	ce of business																				
b-	Manufacturi	ng places			1-																	
				-	2-																	
				-	3-																	
				-	3-																	
4-	Details of co	mmodities																				
		of the commodi	ties n	nan	ufac	ture	t	 Na	ame	of t	he o	com	mo	ditie	es p	urcl	hase	ed f	for H	EIT	С	
	i														1							
	ii																					
	iii																					_
	iv																					_
	v																					
	vi																					
	vii																					
	viii																					
	ix																					
	X																					
														-								
5-	Period of ent			n 0	1.01.	200	8				to)										
6-	Amount of e	ntitlement of ref	und																			

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

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	quantity/	purchase price	e excluding tax	rate	amoun	t of tax	Total
	commodity	measure	from registered	from other than registered	of tax	paid or payable to a	paid to State Government	
			dealer	dealer		registered dealer		
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	quantity/	purchase price	e excluding tax	rate of	amount	of tax	Total
	commodity	measure	from	from other	tax	paid or payable to	paid to State	
			registered	than registered		a registered	Government	
			dealer	dealer		dealer		
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 (as7A)		
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 Certificate	amount deducted in	progressive amount	amount balance at the
	of Entitlement	the month	deducted up to month	
Ì	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	e and belief all the statements and figures given	are true and complete and nothing has be	en 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- Nameand 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)

Ŝ.N.	name of	quantity/	purchase price	e excluding tax	rate	amoun	t of tax	Total
	commodity	measure	from	from other	of tax	paid or	paid to State	
			registered	than registered		payable to a	Government	
			dealer	dealer		registered		
						dealer		
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	quantity/	purchase price	e excluding tax	rate of	amoun	t of tax	Total
	commodity	measure	from registered dealer	from other than registered dealer	tax	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 (as7A)		
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	quantity/	purchase pr	ice excluding tax	rate	amount	of tax	Total
	commodity	measure	from	from other than	of tax	paid or payable	paid to State	
			registered	registered		to a registered	Government	
			dealer	dealer		dealer		
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	quantity/	purchase pr	ice excluding tax	rate	amo	unt of tax	amount	EITC		
	of	measure	from	from other than	of tax	paid or	paid to State	RITC	(7+8-9)		
	comm		registered	registered dealer		payable	Government				
	odity		dealer			to a					
						registere					
						d dealer					
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 Department of Commercial Taxes, Government of Uttar Pradesh (See rule 28 of the UPVAT Rules, 2008)

						R	leg	ist	er	of	Va	t go	ods	s pu	ırch	ase	d w	/ith	in t	the	Sta	te												-
(i)	Name and address of		T				T																											
	purchasing dealer																																	
		 																-								r	1				-		 -	T
(ii)	TIN	 																								I				_			1	1
(11)	1	 _	-	-1-			1		-									Ta	, peri	od end	ling o			T	d	d	Т	m	m	1	vI	y	y	у
(iii)	Assessment year		1	1				_											- peri		ung o									1	-	,	,	1.
(iv)	Name and address					TIN	[7	'ax /	Т	Dat	e	Τ	D	escrip	tion of	f com	nodity			Tax	able	valu	ie	Am	noun	t of	T	otal an	nount
	of selling dealer											pu	chase					Name	T	Co	ie	Q	uantity	1	C	of go	ods		tax c	harg	ed or	1	of ta	ĸ /
	-											invo	ice No	».								N	leasur						Ta	ax pa	aid		purch	ase
																								_									invoi	ce
1		T			1	Γ	T		Τ					Τ									_		_									
2																												1						
3		1			T	1																												
4		1							1																							-		
5			1														1																	

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Name and signature of authorised person Date

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(Desh Deepak Verma) Pranukh Sachiv

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