

HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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EXCISE AND TAXATION DEPARTMENT  
HIMACHAL PRADESH



HIMACHAL PRADESH VALUE ADDED  
TAX RULES, 2005

[AMENDED UPTO-01-05-2017]

[Published under the authority of Excise and Taxation Commissioner-  
Himachal Pradesh]

**Index of Amended VAT Rules, 2005 (upto 01-05-2017)**

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## CHAPTER-1 PRELIMINARY

- 1. Short title and commencement.** (1) These rules may be called the Himachal Pradesh Value Added Tax Rules, 2005.<sup>1</sup>
- (2) They shall come into force with immediate effect.
- 2. Definitions.** (1) In these rules, unless there is anything repugnant in the subject or context, —
- (a) “Act” means the Himachal Pradesh Value Added Tax Act, 2005;
- (b) “agent” means a person authorised in writing in **Form VAT-XVI** by a dealer to appear on his behalf before any officer empowered under the Act to carry out the purposes of the Act, being —
- (i) a relative of the dealer; or  
a person in the regular and whole-time employ of the dealer; or
- (ii) a person who has been enrolled as Chartered Accountant in the register of Accountants maintained by the Union Government under the Auditor’s Certificate Rules, 1932; or
- (iii) a person who possesses a degree in commerce, law, economics or banking, including higher auditing,

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<sup>1</sup> Notified vide Notification No. EXN-F(5)-4/2005 dated 2.12.2005 published in R.H.P. Extra dated 7.12.2005.

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conferred by any Indian University incorporated by law for the time being in force or any foreign University duly approved in this behalf by the State Government;

(c) “Appropriate Assessing Authority” in respect of any particular dealer means the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer, within whose jurisdiction the dealer’s place of business is situated, or if the dealer has more than one place of business in Himachal Pradesh, the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer within whose jurisdiction the principal place of business in Himachal Pradesh of such business is situated, or such other person as may be appointed under section 3 of the Act and authorised by the State Government to make assessment in respect of such dealer within the meaning of clause (c) of section 2 of the Act;

(d)<sup>1</sup>“appropriate Government Treasury” means a Treasury or cyber Treasury or Sub-Treasury or such branch of the Bank authorized to conduct Government

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<sup>1</sup> Substituted by the Himachal Pradesh Value Added Tax (3rd Amendment) Rules, 2015 vide notification no EXN-F(10)-2/2015-Loose dated 03-06-2015 published in RHP on 06-06-2015. Prior to this the provisions entry was as under:-

“appropriate Government Treasury” means a Treasury or Sub-Treasury of Government or a branch of the State Bank of India or a branch of the State Bank of Patiala situated in the district, in which the dealer concerned has his place of business or the principal place of business of the business in Himachal Pradesh if the business is carried on at more than one place in the State; Explanation.—The branch of the State Bank of Patiala, shall be deemed to be the appropriate Government Treasury only (a) if the State Government has so authorised the Bank, and (b) in relation to dealers, where there is no Treasury or Sub-Treasury of Government or a branch of the State Bank of India;

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transactions in the State as notified from time to time by the State Government;”.

(e) “Assistant Excise and Taxation Commissioner” means the person appointed by that designation by the State Government under section 3 of the Act to assist the Commissioner;

(f) “bricks” means mud bricks baked in a kiln and includes roofing tiles made from mud;

(g) “charge code” means the number assigned by the Commissioner to a circle of assessments;

(h) “Form ‘C’” means the form ‘C’ prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957;

(i) “Excise and Taxation Officer” means the person appointed by that designation by the State Government under section 3 of the Act to assist the Commissioner;

(j) “Form” means a form appended to these rules;

(k) “month” means a calendar month;

<sup>1</sup>(kk) “**notice or show cause notice**” means a notice issued under the Act or the rules framed thereunder, as the case may be. Where, such notice is issued electronically, bearing a serial number generated by the computer and the signature of issuing authority in such notice or show cause notice shall not be required;

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<sup>1</sup> Clause (kk) inserted by H.P. VAT (First amendment) Rules, 2011 vide notification no. EXN-F(10)-7/2011 dated 9-09-2011 Published in RHP (Extra-ordinary) on 9-09-2011.

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<sup>1</sup>(kkk) ‘**receipt**’ means an acknowledgement of receiving the document. Where such receipt is issued bearing serial number generated electronically, the signature of person receiving the document shall not be required.”.

(l) “section” means a section of the Act;

(m) “small works contractor” means a Class “C” or a Class “D” works contractor who is qualified to offer tender or bid for works upto twenty five lakhs rupees and six lakhs rupees respectively; and

(n) “**tax fraction**” means any fraction calculated in accordance with the formula:

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

Where **S** is sale price of the taxable goods and **R** is the rate of VAT or TOT as the case may be.

(2) The words and expressions used in these rules but not defined shall have the same meaning respectively as assigned to them in the Act.

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<sup>1</sup> Clause (kkk) inserted by H.P. VAT (First amendment) Rules, 2011 vide notification no. EXN-F(10)-7/2011 dated 9-09-2011 Published in RHP (Extra-ordinary) on 9-09-2011.

**CHAPTER-II**

**REGISTRATION, NOMINATION OF HEAD OFFICE  
AND TAXABLE QUANTUM FOR CERTAIN  
DEALER**

**3. Application  
for registration.**

- (1) The application for registration under section 14 shall be made to the appropriate Assessing Authority in **Form VAT-I** and shall be signed in the case of a—
- (i) proprietorship, by the proprietor of the business;
  - (ii) partnership, by all the partners;
  - (iii) Hindu Joint Family business, by the Manager or Karta of the Hindu Joint Family;
  - (iv) company incorporated under the Companies Act, 1956, or under any other law, by the Chairman, Managing Director or the Principal Officer managing the business;
  - (v) society, by the Chairman, secretary or an officer managing the business;
  - (vi) club or an association of persons, by the person managing the affairs of the club or the association, duly authorised by the members in this behalf; and
  - (vii) Government Department, by the Head of Department or any other officer or officers duly authorised in writing by him.

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<sup>1</sup> (2) XXX XXX XXX

(3) The application for obtaining a general registration certificate shall also be made in Form VAT-I by a dealer who opts to pay tax under section 9 or under sub-section (2) of section 16 and the words application for “GENERAL REGISTRATION” shall be conspicuously mentioned therein.

<sup>2</sup>(4) **Application for e-Registration:-** Notwithstanding anything contained in rule 3, an application for grant of registration certificate under the Act may be submitted by a dealer electronically, through the official web-site of the Excise and Taxation Department to the office of the appropriate Assessing Authority to grant registration as specified in rule 3;

Provided that a dealer, who has submitted application under this sub-rule, shall submit all the required documents in **hard copy thereof** <sup>3</sup>[XXX] **within 10** working days from the day of submission of application in Form VAT-I, to the appropriate Assessing Authority to grant

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<sup>1</sup> In rule 3 of Sub-rule (2) shall be omitted Himachal Pradesh Value Added Tax (2nd Amendment) Rules, 2013 notified vide Notification No. EXN-F(1)-8/2012. dated 12-07-2013 Published in RHP (Extra-ordinary) on 12-07-2013. Prior to this omission clause was as under:-

“The application under sub-rule (1) shall be accompanied by a deposit receipt, in **Form VAT-II** of a fee of one hundred rupees in the appropriate Government Treasury.”.

<sup>2</sup> Sub rule (4) added by H.P. VAT (First amendment) Rules, 2011 vide notification no. EXN-F(10)-7/2011 dated 9-09-2011 Published in RHP (Extra-ordinary) on 9-09-2011.

<sup>3</sup> The words “alongwith proof of having deposited the registration fee in Form VAT-II” shall be omitted by the Himachal Pradesh Value Added Tax (2nd Amendment) Rules, 2013 vide Notification No. EXN-F(1)-8/2012. dated 12-07-2013 Published in RHP (Extra-ordinary) on 12-07-2013.

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registration.

### 4. Security.

(1) The security or additional security required to be furnished under section 15 for registration may be in the following forms, namely: -

(a) cash deposit or Post Office Saving Account or Scheduled Bank's Saving Bank Account Pass Book or fixed deposit receipt duly pledged to the Assessing Authority or bank guarantee from a Scheduled bank; or

(b) personal bond with two solvent sureties to the satisfaction of the appropriate Assessing Authority and executed in **Form VAT-III** on a non-judicial paper of the appropriate value.

(2) The security furnished under sub-rule (1) shall be maintained in full so long as the registration certificate continues to be in force. If the amount of security already determined is rendered inadequate, the Assessing Authority may at any time and for sufficient reasons demand additional security.

(3) Where the security or additional security furnished by a person is in the form of Bank Guarantee, the person furnishing such guarantee shall get the same re-validated atleast thirty days before the date of its expiry.

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(4) Where the security or additional security furnished by a person is in the form of a surety bond and the surety becomes insolvent or is otherwise incapacitated or dies or withdraws, the person shall, within fifteen days of the occurrence of any of these events, inform the authority granting the registration, and shall within thirty days of such occurrence, furnish a fresh security or additional security for the like amount.

(5) In the event of default in payment of any tax, interest or penalty due, the security or additional security furnished by the dealer under sub-rule (1) shall be liable to forfeiture and adjustment, by the Assessing Authority, towards recovery of such tax, interest or penalty after intimation to him and the deficiency in the amount of security or additional security shall be made up by the dealer within a period of thirty days from the date of such intimation.

### **5. Certificate of registration.**

(1) When the appropriate Assessing Authority, after making such enquiry as it may consider necessary, is satisfied that the application is in order and the applicant has fulfilled the requirements of the provisions of the Act and these rules, it may register such dealer or such person and issue him a certificate of registration in **Form VAT-IV** (specifying clearly the certificate of registration issued to dealer paying lumpsum as “GENERAL REGISTRATION” and in case of a dealer paying Value Added Tax as “VAT

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REGISTRATION”) which shall be valid either from the date of receipt of the application under sub-rule (1) of rule 3 or from the commencement of the liability to pay tax, whichever is latter, but in case of registration under sub-section (2) of section 14 the certificate of registration shall be valid from the date of its grant.

(2) The registration certificate shall specify the following, amongst other particulars: -

- (a) the location of the business and of any branch of the business;
- (b) the nature of the business;
- (c) the tax or the return period; and
- (d) the intervals at which the tax shall be payable.

(3) As far as may be consistent with the Act and the rules, the particulars referred to in clauses (b) and (c) of sub-rule (2) of this rule shall be described in the registration certificate in the same terms as are used by the dealer or the person in his application form.

(4) Every Value Added Tax (VAT) registration certificate shall bear a unique number to be known as ‘the Taxpayer’s Identification Number’ (hereinafter referred as “TIN”) consisting of 11 digit numerals, wherein,-

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- (a) the first two digits will represent ‘the State Code’ as used by the Union Ministry of Home Affairs;
- (b) the next two digits will represent ‘the Charge Code’;
- (c) the next four digits will represent ‘the Registration Number’ proper;
- (d) the next one digit will represent ‘the Act Identification Code’, namely, the Himachal Pradesh Value Added Tax Act, 2005 (or the Central Sales Tax Act, 1956); and
- (e) the last two digits will represent the ‘Check Code’, as follows: -

**ILLUSTRATION: STRUCTURE OF THE 11 DIGIT TAX PAYERS IDENTIFICATION NUMBER**

| State Code |   | Charge Code |   | Registration Number |   |   |   | Act Code | Identification | Check Code |   |
|------------|---|-------------|---|---------------------|---|---|---|----------|----------------|------------|---|
| 0          | 2 | 0           | 1 | 0                   | 0 | 0 | 1 | 1        |                | 1          | 0 |

(5) The certificate of registration shall be kept at the principal place of business and an attested copy of it shall also be kept at each of the additional places of business to which it relates.

(6) Notwithstanding anything contained in this rule, a dealer opting to pay tax under section 9 or 16(2) shall be allotted a general registration number and the certificate or registration shall specify at the top “GENERAL REGISTRATION CERTIFICATE”.

**6. Furnishing attested copy of certificate of** The appropriate Assessing Authority shall, on payment of a fee of rupees fifty per copy, furnish the registered dealer with an

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- registration.** attested copy of the certificate of registration for every additional place of business enumerated therein.
- 7. Issue of duplicate copy of certificate of registration.** The registered dealer may, on an application, and after the deposit of a fee of fifty rupees in the appropriate Government Treasury, obtain from the appropriate Assessing Authority, a duplicate copy of a certificate of registration issued to him which has been lost, destroyed, defaced or mutilated.
- 8. Maintenance of register of registered dealers.**
- (1) The name and other particulars of business of every dealer registered under sub-section (1) of section 14, shall be entered in a register in **Form VAT-V** in the first instance.
- (2) The name and other particulars of business of every person registered under sub-section (2) of section 14 shall be entered in a register in **Form VAT –VI**.
- 9. Replacement of certificate of registration under section 14(2).** Any dealer who is registered under sub-section (2) of section 14 for the purpose of establishing his business, shall apply for the replacement of his certificate of his registration within 30 days of the establishment of business and shall also surrender his existing certificate of registration to the appropriate Assessing Authority. The certificate of registration shall be replaced by the appropriate Assessing Authority from the date of commencement of business by issuing the certificate of registration under sub-section (1) of section 14 and by cancelling the existing certificate of registration, whereafter the entry in register in **Form VAT-VI** shall be omitted and

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necessary entry in register in **Form VAT-V** shall be made simultaneously by the Assessing Authority.

### **10. Amendment etc. of certificates of registration.**

(1) Every dealer shall, by making an application in this behalf, furnish the information under sub-section (6) of section 14 to the appropriate Assessing Authority within 30 days of the occurrence of any contingency specified therein or on acquiring the ownership of the business by transfer under clause (a) of the said sub-section or in the event of any change in the partnership:

Provided that where the amendment of registration certificate relates to any additional place of business located outside the jurisdiction of the appropriate Assessing Authority, the information about such amendments shall also be forwarded to the authority within whose jurisdiction such additional place of business is located.

(2) When any dealer furnishes the information under sub-rule (1), he shall also send his certificate of registration to the appropriate Assessing Authority, who may amend or replace or cancel the certificate of registration, as the case may be, which shall be deemed to have been amended or replaced, or cancelled, as the case may be on the date of receipt of information from the dealer by the Assessing Authority.

(3) The Appropriate Assessing Authority shall make necessary entries of amendments or replacements or

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cancellation of registration certificates, as the case may be, in the registers in **Form VAT-V** or **VAT-VI**, as the case may be.

(4) Any dealer who has been issued a “GENERAL REGISTRATION CERTIFICATE” may at any time apply to the appropriate Assessing Authority for conversion of his certificate of registration into Value Added Tax registration. The said authority shall amend the “GENERAL REGISTRATION CERTIFICATE” of such dealer so as to make the amendment to be effective from the first day of the following quarter or month accordingly as such dealer has been paying the tax.

### **11. Cancellation of certificate of registration under section 14(6).**

(1) Every registered dealer making an application for cancellation of certificate of registration shall, besides surrendering the registration certificate and attested copies thereof, if any, to the Appropriate Assessing Authority and also submit alongwith the application the following documents, namely:—

- (a) unused statutory forms;
- (b) return, if any, due for submission on the date of application;
- (c) a statement showing the value of goods imported or manufactured by him during the immediately preceding two years; and
- (d) a statement of closing stock;

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(2) (a) Every dealer whose registration certificate has been cancelled, shall, within fifteen days of the date of service of the notice given in this behalf, also furnish such other information or document as may be required by the Appropriate Assessing Authority.

(b) In case the dealer fails to surrender unused statutory forms within the stipulated period such forms shall be declared obsolete through a public notice published in the Official Gazette.

(3) The particulars of all certificates of registration cancelled under the Act shall be notified by the Appropriate Assessing Authority in the Official Gazette, as soon as possible.

(4) The Appropriate Assessing Authority shall pass necessary orders of cancellation of certificate of registration within sixty days from the receipt of application and a copy of the order of cancellation shall be issued and served upon the dealer or other person, as the case may be, within fifteen days of the date of order of cancellation of certificate of registration.

(5) Except as provided in rule 12, the cancellation of registration certificate shall take effect from the date of order of cancellation or the date of notification issued, as the case may be in this behalf, by the assessing authority, whichever is later.

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**12. Cancellation of certificate of registration as per section 4.**

(1) When the Appropriate Assessing Authority is satisfied that the gross turnover of any dealer registered under section 14 has, for three successive years, failed to exceed the taxable quantum, it shall forward to the Commissioner a list giving the particulars of such dealers whose certificates of registration may be cancelled by the last day of June or the last day of December in each year, and the orders of such cancellation shall come into effect from the last day of September next following or from the last day of March next following respectively and the liability of the dealer to pay tax under sub-section (6) of section 4 shall cease with effect from the said date.

(2) The particulars of all registration certificates cancelled under the Act shall be notified by the authority cancelling the registration certificates in the Official Gazette as soon as possible thereafter.

**13. Surrender of cancelled certificate of registration**

Every registered dealer or his legal representative whose certificate of registration has been cancelled, either suo moto by the Appropriate Assessing Authority or on dealer's legal representative's application under clause (b) or under clause (c), of sub-section (6) of section 14 shall surrender his certificate of registration to the Appropriate Assessing Authority for destruction, within 15 days of the date of service of the notice issued in this behalf.

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**14. Renewal of certificate of registration.** The certificate of registration granted to a dealer shall be renewed by the appropriate Assessing Authority, on application from the dealer, after such period from the date of its grant as the Commissioner, may, by order, direct and on payment of the fee of one hundred rupees into the Government treasury.

**15. Nomination of principal place of business in the case of a dealer having more places of business than one.** (1) Where a dealer has within Himachal Pradesh more than one place of business (hereinafter referred to as “branches”) he shall nominate one of such branches, in which business is done, as the principal place of the business for the purpose of this rule:

Provided that if the dealer fails to nominate one of the branches to be the principal place of business the appropriate Assessing Authority may nominate one of such branches to be the principal place of business for the purpose of this rule.

(2) All applications (including application for grant of registration), returns (including the turnover of all branches) or statements required under the Act or these rules shall be submitted in respect of all the branches jointly by the person-in-charge of the principal place of business to the appropriate Assessing Authority. The person-in-charge of each branch also shall also, at all reasonable times and on demand by any officer not below the rank of an Excise and Taxation Inspector furnish the name and address of the principal place of business and

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intimate whether or not returns of turnover of his branch have been despatched to such principal place of business.

(3) The turnover for the whole business shall be the aggregate of the turnover of all the branches.

(4) All notices and orders under the Act or these rules to be issued to or served on, shall be issued and served on the person-in-charge of the principal place of business nominated under sub-rule (1):

Provided that the notice and order may, in case of inspection of business premises and accounts, be served by any Assessing Authority on any branch also.

(5) A notice or order, issued to or served on the person-in-charge of such principal place of business, shall be deemed to have been issued to and served on all branches of the dealer concerned.

### **16. Taxable quantum for registration of certain dealers.**

In relation to a dealer, --

- (a) who resides outside the State but delivers any goods for sale in the State or purchases any goods in the State; and
- (b) who purchases the goods specified in Schedule 'C', the taxable quantum shall be rupee 1/-.

**CHAPTER-III**

**DETERMINATION OF TAXABLE TURNOVER,  
INPUT TAX CREDIT AND CALCULATION OF NET  
TAX PAYABLE**

**17. Deductions  
from gross  
turnover.**

(1) In calculating his taxable turnover, a registered dealer may deduct from his gross turnover, —

- (i) turnover of sales of goods declared tax free under section 9 of the Act;
- (ii) turnover of sales of goods made—
  - (a) outside the State;
  - (b) in the course of *inter-State* trade or commerce;
  - (c) in the course of import of goods into India; and
  - (d) export of goods out of the territory of India under section 58 of the Act;
- (iii) amount charged separately as interest in the case of a hire-purchase transaction or the amount charged as interest under any system of payment by instalments;
- (iv) sale price of taxable goods where such sale was cancelled:

Provided that the deduction under this clause shall be claimed only if the

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person is in possession of all copies of tax invoice or retail invoice, as the case may be;

- (v) sale price, in respect of any goods returned within a period of six months:

Provided that the dealer shall claim the deduction under this clause only on the basis of debit note issued by the purchaser for the goods returned;

- (vi) amount allowed as cash discount provided such discount is in accordance with regular trade practice;

- (vii) turnover of sales of goods to the following for their bonafide use subject to the production of certificate by appending the same with the return in **Form VAT-XV**:-

- (1) United Nations Organisation and its constituent agencies like:

- (i) UNDP
- (ii) UNESCO
- (iii) UNFPA
- (iv) UNHCR
- (v) UNICEF
- (vi) UNIDO
- (vii) UNICEF
- (viii) WFAO

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(ix) WHO

(x) ILO

(2) Diplomatic Missions.

### Certificate

Certified that we have purchased following goods from M/s \_\_\_\_\_ holding Registration Certificate No. \_\_\_\_\_ under the Himachal Pradesh Value Added Tax Act, 2005 for our bonafide consumption:—

| Sr. No. | Description of goods | Purchase value of goods | No. & Date of cash memo or retail invoice issued |
|---------|----------------------|-------------------------|--|
| 1       | 2                    | 3                       | 4  |

Place:

Date:

**Signature of the purchaser  
with full address and seal.**

**Explanation.** -- For the purpose of this sub-rule the turnover of the goods sent on consignment basis or branch transfer basis shall be excluded from the dealer's gross turnover.

<sup>1</sup>(viii)The amount of subsidy borne by the Central Government towards sale price of the domestic LPG cylinder(s) under the Direct Benefit Transfer for LPG (DBTL) scheme.

<sup>1</sup> New clause (viii) Inserted by the Himachal Pradesh Value Added Tax (5<sup>th</sup> Amendment) Rules, 2013 notified vide Notification No. EXN-F(10)-9/2013 dated 30-12-2013 published in R.H.P. Extra dated 31-12-2013.

Prior to this omission clause

(viii),---(a) as added by the Himachal Pradesh Value Added Tax (Amendment) Rules, 2006 notified vide Notification No. EXN-F(5)-7/2005 dated 12-6-2006 published in R.H.P. Extra dated 26-6-2006, was as under:—

“(viii) turnover of sale of Petrol (including aviation turbine fuel) and diesel equal to rupees 4 in respect of each litre of Petrol and equal to rupees 2 in respect of each litre of Diesel”,

(b) as amended by the Himachal Pradesh Value Added Tax (Amendment) Rules, 2006 notified vide Notification No. EXN-F(5)-7/2005 dated 29-11-2006 published in R.H.P. Extra dated 11-12-2006, the brackets and words in clause (viii) “(including aviation turbine fuel)” were omitted, and

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<sup>1</sup>[(ix) the turnover of sale of Aviation Turbine Fuel made under sub-section (5) of section 5 of the Central Sales Tax Act, 1956, (74 of 1956) to the “designated Indian carrier”, namely, Air India, Indian Airlines, Jet airways, Air Sahara and Air India Express for the purposes of international flight, subject to furnishing of the following certificate, namely:--

### CERTIFICATE

Certified that we have purchased Aviation Turbine Fuel from M/s ..... holding Registration Certificate No. .... under the Himachal Pradesh Value added Tax Act, 2005, for the purposes of our international flight mentioned below and that the Aviation Turbine Fuel shall be utilized for the said purpose:--

| Sl. No. | Description of international flight | Number & date of cash memo or retail invoice issued | Purchase value of aviation Turbine Fuel (ATF) |
|---------|-------------------------------------|---|---|
| 1       | 2                                   | 3   | 4   |
|         |                                     |   |   |

Place:

Date:

Signature of the purchaser with full address and seal.]

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(c) as further amended by the Himachal Pradesh Value Added Tax (Amendment) Rules, 2007 notified vide Notification No. EXN-F(5)-7/2005 dated 6-2-2007 published in R.H.P. Extra dated 7-2-2007, for words and figures “rupees 4” and “rupees 2”, ;the words and figures “rupees 2” and “rupee 1” were respectively substituted.

was omitted by the Himachal Pradesh Value Added Tax (Amendment) Rules, 2007 notified vide Notification No EXN-F(5)-7/2005 dated 20-2-2007 published in R.H.P. Extra dated 2-3-2007.

<sup>1</sup> Added by the Himachal Pradesh Value Added Tax (Amendment) Rules, 2006 notified vide Notification No. EXN-F(5) 6/2006 dated 8-11-2006 published in R.H.P. Extra dated 17-11-2006.

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(2) The deduction referred to in clauses (i) to (vii) of sub-rule (1), shall be claimed in the tax period in which the event occurs:

Provided that if the turnover of the period is less than the claim, then the balance of such deduction shall be claimed in the subsequent tax period(s).

(3) The provisions of clauses (i) to (vii) of sub-rule (1) shall also apply for the determination of taxable turnover of purchases for levy of purchase tax under clause (b) sub-section (1) of section 6 of the Act to the extent applicable.

(4) (a) The value of the goods involved in the execution of a works contract shall be determined by taking into account the value of the entire works contract and deducting therefrom the components of payment made towards labour and services, including:

- (i) labour charges for execution of the works;
- (ii) amount paid to a sub-contractor for labour and services;
- (iii) charges for planning, designing and architects fee;
- (iv) charges for obtaining for hire, machinery and tools used for the execution of the works contract;
- (v) cost of consumables, such as, water, electricity and fuel, used in the

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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execution of the works contract, the property in which is not transferred in the course of execution of a works contract;

- (vi) cost of establishment of the contractor to the extent it is relatable to supply of labour and services;
- (vii) other similar expenses relatable to supply of labour and services;
- (viii) profit earned by the contractor to the extent it is relatable to supply of labour and services;

(b) The amounts deductible under these heads shall be determined in the light of the facts of each particular case on the basis of the material produced by the contractor.

(5) The sale price of the goods sold by the commission agent on behalf of his principal, registered under the Act, shall be added in the taxable turnover of the agent.

### **18. Classification of taxable turnover according to rate of tax.**

Every registered dealer shall classify his taxable turnover of sale or purchases, determined in accordance with the provisions of the Act and the rules, on the basis of rate of tax specified in the Schedule(s) appended to the Act or as notified by the Government.

### **19. Calculation of tax on taxable**

Every registered dealer other than a registered person shall

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**turnover** calculate tax payable on taxable turnover of sales by applying the rate of tax specified in the Schedule(s) appended to the Act or as notified by the Government.

**20. Conditions for input tax credit.** (1) The input tax credit under section 11 shall be available to a registered dealer, if such dealer has, --

(a) in his possession the original VAT invoice, issued to him by a dealer, from whom purchase of such goods has been effected, wherein tax has been separately charged; and

(b) maintained proper accounts recording therein, in chronological order, all purchases of goods eligible for input tax credit and all adjustments thereto;

(2) No input tax credit shall be available in respect of the goods specified in the Schedule appended to these rules.

**21. Calculation of input tax credit.** Subject to provisions of rules 22 and 23, a registered dealer (including the dealer falling under the Special Economic Zone or Software Technology Parks) shall be entitled to input tax credit of whole of the input tax paid on purchases of goods during the tax/ return period after reducing therefrom reverse input tax credit:

Provided that in respect of goods specified in second proviso to sub-section (3) and sub-section (4) of section 11 of the Act, input tax credit shall be availed only to the extent by which the amount of tax paid in the State exceeds four percent:

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Provided further that the purchase tax paid under section 6 of the Act shall be considered as input tax credit for the purpose of subsequent sale in the hands of same person.

- 22. Input tax credit where identification of goods is possible.** Where a registered dealer has used the goods purchased partially for taxable sales and maintained commodity-wise account of his purchases and their use in manufacture or sales, and correlates such purchases with sale of taxable goods, the input tax credit for the tax/ return period shall be an amount of value added tax paid or payable on such purchases as reduced by the reverse input tax credit:

Provided that in respect of goods specified in subsection (4) of section 11 of the Act, input tax credit shall be availed only to the extent by which the amount of tax paid in the State exceeds four percent, and the amount calculated above shall be reduced by a sum calculated in accordance with the following formula:

$$\frac{P \times 4}{100}$$

Where “P” is purchase price, excluding the tax amount, representing the sum in respect the goods that are dispatched in a manner referred to above.

- 23. Input tax credit where identification of goods is not possible.** Where a registered dealer has used the goods purchased partially for taxable sales and is unable to maintain accounts as provided in rule 20 and the sale by him includes sale of tax

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free goods and taxable goods and / or branch or consignment transfers, then it shall be presumed that goods so purchased during the tax period have been used in the proportion of turnover of sales of tax free goods, taxable goods and branch or consignment transfers respectively of the tax period and the input tax credit shall be calculated and claimed in that proportion accordingly.

### **24. Input tax credit on stock held at the commencement of the Act.**

(1) Subject to provisions of sub-section (2) of section 62 input tax credit on goods, other than capital goods, held in stock, by a registered dealer, under the Himachal Pradesh General Sales Tax Act, 1968 (hereinafter referred to as the repealed Act), at the commencement of the Act, shall be available subject to the following conditions, namely: —

(a) the registered dealer has submitted to the appropriate Assessing Authority,—

- (i) statement of such goods, within four months of the commencement of the Act in the form as may be notified by the Commissioner, making therein a claim of input tax credit only for that amount which has been charged separately or the price has been shown as inclusive of tax on the invoices; and
- (ii) proper certificate(s) in **Form ST-XXV** prescribed under the repealed Act proving specifically the

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amount of tax paid.

(b) The registered dealer shall retain documents/ evidence relating to the claim of input tax credit for a period of five years from the date of commencement of the Act and shall provide such document(s)/ evidence to the appropriate Assessing Authority or any other officer appointed under sub-section (1) of section 3 for scrutiny as and when required:

Provided that in respect of goods transferred on consignment or branch transfer basis, the input tax credit shall be allowed only to the extent by which the amount of value added tax paid in the State exceeds four percent.

(2) The Appropriate Assessing Authority or the officer appointed under sub-section (1) of section 3 of the Act shall verify the claim made under clause (a) of sub-rule (1) and within thirty days of its filing, determine the amount of input tax credit available to the registered dealer. <sup>1</sup>[Such credit shall be availed of by the claimant upto 31<sup>st</sup> March, 2006] beginning after **five** months from the date of commencement of the Act.

(3) No input tax credit shall be admissible in respect of the goods which were purchased from the industrial units exempted from the payment of tax under the repealed Act.

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<sup>1</sup> Substituted for the words “Such credit shall than be availed of by the claimant proportionately over a period of one year” by the Himachal Pradesh Value Added Tax (First Amendment) Rules, 2006 notified vide Notification No. EXN-F(6)1/2006 dated 31-3-2006 published in R.H.P. Extra dated 31-3-2006.

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- 25. Input tax credit on duplicate tax invoice.** (1) In case the original tax invoice has been lost, destroyed or mutilated, a registered dealer shall make an application to the appropriate Assessing Authority and attach alongwith the same a duplicate copy of tax invoice issued to him by the selling registered dealer and furnish an Indemnity Bond in **Form VAT-VII** for the amount equal to the amount of input tax credit claimed under such invoice.
- (2) On receipt of such application, the appropriate Assessing Authority shall cross-check the transaction, and after being satisfied about the genuineness of the transaction, allow the claim by an order passed in this regard.
- (3) The registered dealer shall avail of the input tax credit only after receipt of the order specified in sub-rule (2).
- 26. Net tax payable.** After determination of output tax liability and input tax credit, the registered dealer shall calculate his net tax liability for the tax/return period in accordance with the provisions of section 12.

**CHAPTER – IV**  
**DEALERS ENGAGED IN CASUAL BUSINESS**

- 27. Application for grant of permission.** (1) A casual dealer shall apply in **Form VAT-VIII** to the appropriate Assessing Authority and pay into Government treasury a non-refundable fee of one hundred rupees by means of a challan in **Form VAT-II** and append the treasury receipt with his application.
- (2) The casual dealer alongwith the application in **Form VAT-VIII** furnish to the appropriate Assessing Authority sale bill book(s) and account books for authentication and shall append the list of commodities to be sold.
- (3) The casual dealer may withdraw his application any time before the date of commencement of casual business.
- 28. Security.** (1) The appropriate Assessing Authority on receipt of the application under rule 27 shall, keeping in view the quantum of business undertaken or likely to be undertaken, determine the amount of security which shall not exceed one lakh rupees.
- (2) Every casual dealer shall furnish the security for the amount determined under sub-rule (1) which shall be in the form of bank guarantee from a local Scheduled Bank or a demand draft in favour of the Appropriate Assessing Authority.

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(3) The appropriate Assessing Authority at any stage during the currency of the casual business event may, demand additional security, if he is satisfied that the security already obtained is inadequate:

Provided that the total amount of security including the additional security shall not exceed rupees one lakh.

### **29. Grant of permission.**

When the appropriate Assessing Authority is satisfied that the application, in **Form VAT-VIII**, is complete in all respects and the security has been furnished under sub-rule (1) of rule 28, it shall grant permission to the casual dealer in **Form VAT-IX**, which shall be in triplicate. The first two copies shall be given to the casual dealer. Such authority shall enter the particulars of such permission in a register to be maintained for the purpose:

Provided that if the said authority is not satisfied that the particulars contained in the application are correct and complete or that the casual dealer has not furnished the security he shall, after affording an opportunity of being heard, reject the application for reasons to be recorded in writing.

**30. Import of goods by the casual dealer.**

(1) A casual dealer who brings goods from outside the State shall report to the first check post or barrier on entry into the State and furnish second copy of the certificate in **Form VAT-IX** issued by the Appropriate Assessing Authority and shall declare his goods in **Form VAT- XXVI-A**.

(2) The casual dealer referred to in sub-rule (1) shall furnish details of such goods to the Appropriate Assessing Authority/ Excise and Taxation Officer incharge of the nearest check-post before the commencement of the casual business event. The details of the goods imported during the currency of the said business event shall also be furnished to the Appropriate Assessing Authority forthwith.

**31. Extension of period of casual business event or opening of new outlet.--**

If the casual dealer intends to extend the period of conducting the casual business event or intends to open a new outlet, he shall inform the Appropriate Assessing Authority, in writing, in this behalf atleast three working days in advance and such authority, on receipt of such information and after satisfying itself as to the genuineness of the request may extend the period of permission for conducting casual business event and incorporate the fact of extending the period, and /or opening the new outlet in **Form VAT-IX**:

Provided that while extending the period of permission or allowing opening of a new outlet, the Appropriate Assessing

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Authority may review the security already furnished.

### **32. Mode of payment of tax.**

Subject to provisions of sub-rule (4) of rule 33, a casual dealer shall, on the conclusion of the business, deposit the amount of tax due in the appropriate Government treasury by a challan in **Form VAT-II** on the conclusion of the business:

Provided that if the period of casual business event exceeds seven days, the amount of tax shall be deposited weekly on the first working day after the close of the week and final instalment immediately on the conclusion of the casual business event, whichever is earlier.

### **33. Procedure after closure of casual business event and finalization tax liability.**

(1) The casual dealer shall furnish to the appropriate Assessing Authority a statement showing the details of sales and purchases and tax liability in **Form VAT-X** immediately after the conclusion of the casual business event. He shall also append the details of unsold goods and shall produce account books before Appropriate Assessing Authority for determining the final tax liability.

(2) The Appropriate Assessing Authority may, on the date of receipt of statement in **Form VAT-X** or on the next working day, examine the account books of the casual dealer immediately and shall determine the final tax liability of the casual dealer and require him to deposit immediately the

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amount of tax so determined.

(3) Where a casual dealer fails to discharge his tax liability as determined by the appropriate Assessing Authority, the same shall be recovered out of the security furnished by the casual dealer. Any amount remaining unrecovered shall be recoverable under the provisions of the Act and these rules.

(4) After satisfying itself that the casual dealer has discharged his tax liability, the Appropriate Assessing Authority shall release the security if nothing is due, and issue him a clearance certificate in **Form VAT-XI** (in triplicate) and he shall be given the first and the second copies thereof. The dealer shall deposit the second copy at the last check-post or barrier while leaving the State.

### **34. Detention of goods of casual dealer.**

If a casual dealer fails to discharge his tax liability under rule 33, the goods, if any, being transported by him shall be detained and put to auction, if required, in accordance with the procedure laid down in **rule 62**.

**35. Failure to seek permission.--** If a casual dealer fails to apply for permission under rule 27 or contravenes any provision of the rules 27 to 34 he shall be afforded an opportunity of being heard in the matter before taking final action.

**CHAPTER-V**

**PAYMENT OF TAX AND RETURNS**

**36. Payment of tax and other dues.** (1) A dealer, all partners in a partnership, all members in a society or association or club and all persons forming a business concern shall be jointly and severally responsible for making payment of the tax, penalty, interest or any amount due under the Act or these rules.

(2) Every dealer liable to pay,—

(i) a lumpsum, by way of composition, under section 7 or sub-section (2) of section 16 and

<sup>1</sup>(ii) tax under sub-section(4) of section 16 of the Act shall, before filling the return, pay such lumpsum tax and tax within 30 days from the expiry of each month or quarter of a year, as the case may be.”.

(3) Any other amount due under the Act shall be paid in accordance with such directions as may be issued by the Appropriate Assessing Authority.

**37. Mode of payment of tax etc.** (1) Any amount payable by a dealer in respect of tax, interest, penalty, composition money, registration fee or any other liability or amount due under the Act or these rules shall be paid into Appropriate Government treasury. No payment of

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<sup>1</sup> Substituted by the Himachal Pradesh Value Added Tax (3rd Amendment) Rules, 2015 vide notification no EXN-F(10)-2/2015-Loose dated 03-06-2015 published in RHP on 06-06-2015. Prior to this the provisions entry was as under:-

“(ii) tax under sub-section (4) of section 16 of the Act shall pay such lump-sum and the tax before filing the return.”

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any such amount, shall be accepted at the office of the Assistant Excise and Taxation Commissioner, or the Excise and Taxation Officer incharge of a district except through a Bank Draft or crossed cheque payable at a local Scheduled Bank in favour of the Assessing Authority.

(2) All payments under the Act shall be made by a Challan in **Form VAT- II**, obtainable free of charge at the District Excise and Taxation Office and its sub-offices.

(3) Challan shall be filled up in quadruplicate. The copy of the challan marked as “Duplicate” shall be retained by the treasury, the copy marked as “Original” shall be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer In-charge of the district and the copies marked as “Triplicate” and “Quadruplicate” shall be returned to the person making payment, duly signed, in proof of payment. The “Triplicate” copy or the challan shall be furnished by the person making the payment to the Assessing Authority alongwith the return or application.

### **<sup>1</sup>37-A Mandatory electronic**

<sup>2</sup>[Notwithstanding anything contained in rules 37, from such date and by such class of dealers, as may be decided by the State

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<sup>1</sup> Rule 37-A inserted vide Himachal Pradesh Value Added Tax (Second Amendment) Rules, 2010 notified vide notification No. EXN-F(5)-1/2010 date 16-12-2010

<sup>2</sup> Rule 37-A substituted vide Notification No. EXN-F(10)-7/2011. dated 03-10-2013 Published in RHP (Extra-ordinary) on 03-10-2013. Prior to this the rule was as under:-

“Where the payment of tax demand or other sum has been made electronically, the authorized bank shall generate e-challan in Form VAT-H-A through a computer network. The authorized bank shall also forward a statement of such e-challan (called as e-payment scroll) daily in form VAT-XI.II to concerned treasury of the state and a copy of such statement shall also be forwarded to the Accountant General, Himachal Pradesh. The date of payment for the purpose of these rules shall be the date of deposit generated on the e-challan in Form VAT-II-A”.

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**payment of tax,  
demand and  
other sum-.**

Government, the payment of tax, demand or any other sum shall be made electronically through the web portal of the Excise and Taxation Department. Where the payment has been made electronically, the authorized bank shall also forward a statement of such e-challan (called as e-payment scroll) daily in Form VAT XLII to concerned treasury of the state and a copy of such statement shall also be forwarded to the Accountant General, Himachal Pradesh. The date of payment for the purpose of these rules shall be the date of deposit generated on the e-challan in Form VAT-II-A.”.]

<sup>1</sup>All dealers registered under the Himachal Pradesh Value Added Tax Act, 2005 having annual turnover of Rs. 40.00 Lakh and above shall compulsorily pay tax electronically through the portal of the Excise and Taxation department with effect from 01-04-2014.

**38. Deduction of  
tax from the  
bills/invoices  
of work  
contractor.**

(1) Every person entering into a contract with a works contractor or a works contractor entering into contract with a sub-contractor for transfer of property in goods in execution of a works contract shall furnish to the appropriate Assessing Authority, particulars of such **contract** in **Form VAT-XII** within a period of thirty days of such contracts.

(2) Every person entering into a contract with a works contractor or a works contractor entering into contract with a sub-contractor for transfer of property in goods involved in

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<sup>1</sup> Inserted vide Notification No. EXN-F(10)-7/2011-Vol. I. dated 14-03-2014 Published in RHP on 15-03-2014

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execution of a works contract and liable for deduction of tax under section 17 shall make an application to the Appropriate Assessing Authority in **Form VAT-XII** for allotment of tax deduction number. If the application is complete in all respects, the Appropriate Assessing Authority shall, within seven days from receipt of such application, allot a tax deduction number to the applicant.

(3) For the purpose of section 17, every person in a department of any Government, a corporation, Government undertaking, a co-operative society, a local body, a trust or a private or public limited company or any other concern responsible for making any payment or discharge of any liability on account of valuable consideration payable for the transfer of property in goods, whether as goods or in some other form, involved in the execution of works contract or for carrying out any works, shall, at the time of, —

- (i) payment thereof in cash or by issue of a cheque or bank draft or any other mode; or
- (ii) credit of such sum to the account of the works contractor; or
- (iii) discharging liability on account of the said valuable consideration to the works contractor,

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<sup>1</sup>“deduct an amount equal to 3 percentum of such sum towards the tax under section 17 of the Act from all works contractors”

<sup>2</sup>“Provided that in respect of C & D class contractors having annual turnover upto Rs. 30 Lacs, no return shall be required to be filed under section 16 and also no assessment shall be done under section 21 and the tax deducted @ 3 percentum shall be deemed to be full and final payment.”.

(4) The deduction under sub-rule (1) shall be made from all payments being made in respect of all works contract executed, whether in part or in full.

(5) The amount, which any person is required to deduct in a month under the foregoing sub-rules, shall be paid by him within fifteen days of the close of each month into the Appropriate Government Treasury by a challan in **Form VAT-II** separately for each work contractor. The person making the payment shall append the “Quadruplicate” copy of the challan to the return in **Form VAT-XIII** which shall be furnished by him to the appropriate Assessing Authority within thirty days of the expiry of each quarter in respect of the deduction made by him during the immediately preceding

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<sup>1</sup> The words, figures and signs shall be substituted by the Himachal Pradesh Value Added Tax (3rd Amendment) Rules, 2015 vide notification no EXN-F(10)-2/2015-Loose dated 03-06-2015 published in RHP on 06-06-2015. Prior to this the provisions entry was substituted vide notification no EXN-F(5)-1/2010-Loose dated 06-08-2012 Published in RHP (Extra-ordinary) on 06-08-2012.

<sup>2</sup> Substituted by the Himachal Pradesh Value Added Tax (3rd Amendment) Rules, 2015 vide notification no EXN-F(10)-2/2015-Loose dated 03-06-2015 published in RHP on 06-06-2015. Prior to this the provisions entry was as under:-

“Provided that in respect of ‘C’ & ‘D’ class contractors, no return shall be required to be filed under section 16 and also no assessment shall be required under section 21 and the tax deducted @ 3% shall be deemed to be full and final payment.”

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quarter, and shall also furnish the “Triplicate” copy to the works contractor concerned as a certificate of tax deduction and payment, who shall append it to his return in **Form VAT-XV** or, as the case may be, in **Form VAT-XV-F**, in case he has opted to pay a lumpsum, by way of composition, in lieu of the amount of tax payable under the Act. A return which is unsigned or not accompanied by the appropriate copy of the challan shall be treated to be no return.

(6) The works contractor to whom a certificate of tax deduction and payment referred to in sub-rule (5) has been furnished shall, subject to verification of genuineness and correctness of the certificate, be entitled to deduct the amount shown in it from the gross amount of tax due from him for the period specified in the certificate and shall pay the balance in the manner laid down in rule 37.

### **39. Maintenance of daily collection register and reconciliation of payment.**

(1) There shall be maintained in each district a Daily Collection Register in **Form VAT-XIV** in which shall be recorded the particulars of every challan received in proof of payment of tax or penalty or any other amount due under the Act as made by a dealer or other person.

(2) Every Treasury Officer shall, within the first week of each month, send to the district Excise and Taxation Office, a statement of the amounts credited in the treasury under the Act and these rules during the preceding month.

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(3) The Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer incharge of each district shall, in the first week of each month, prepare a statement showing collection of various amounts paid under the Act or these rules and shall forward it to the Treasury Officer of his district for verification. If any discrepancy is discovered at the time of verification the officer incharge of the district shall arrange necessary reconciliation with the Treasury.

### 40. Period of returns.

<sup>1</sup>(1) Subject to the provisions of sub- rule (2), every registered dealer shall furnish self assessed return in **Form VAT-XV** quarterly in the following manner:--

| <b>Sr. No.</b> | <b>Gross Turnover</b>                             | <b>Time for filing return from the end of each quarter</b>   |
|----------------|---|--|
| 1.             | Up to one Crore                                   | Within 40 days   |
| 2.             | Exceeding one crore but not exceeding five crores | Within 45 days   |
| 3.             | Exceeding five crores                             | Shall furnish return monthly within forty five days from the expiry of each month of a financial year; and |

Provided that every registered dealer whose gross turnover during the preceding financial year was rupees five

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<sup>1</sup> In rule 40 substituted vide Notification No. EXN-F(10)-7/2011-Vol.-I. dated 30-01-2015 Published in RHP on 02-02-2015 w.e.f. 01-04-2015. Prior to this the entry was as under:-

“Subject to the provisions of sub- rule (2), every registered dealer shall furnish self-assessed return in **Form VAT-XV** quarterly within thirty days from the expiry of each quarter of a financial year.”

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crores or more shall furnish the return monthly within thirty days from the expiry of each month of a financial year.

<sup>1</sup>Provided further that for the quarter October, 2012 to December, 2012, quarterly return may be furnished by the registered dealers of tribal areas of the State in Form VAT-XV on or before 28<sup>th</sup> February, 2013

(2) Notwithstanding the provisions of sub-rule (1), the Appropriate Assessing Authority may, for reasons to be recorded in writing, fix monthly returns for any dealer and such order shall remain in force **until revised by the Assessing Authority.**

(3) The dealer for whom monthly return period has been fixed under sub-rule (2) shall furnish a self-assessed return in **Form VAT-XV** for each month, within <sup>2</sup>“forty five” days from the close of each month.

(4) The return in **Form VAT-XV** shall be sent to the appropriate Assessing Authority or the circle Excise and Taxation Inspector posted for Value Added Tax work at places other than the district headquarters, together with the treasury or bank receipt in proof of payment of the tax due. The original copy of the return shall be retained in the office and the duplicate copy shall be returned to the dealer after

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<sup>1</sup> Inserted by the Himachal Pradesh Value Added Tax (First Amendment) Rules, 2013 notified vide Notification No. EXN-F(1)-4/2011, dated 26-02-2013 Published in RHP (Extra-ordinary) on 26-02-2013.

<sup>2</sup> Substituted for the word “thirty” by Himachal Pradesh Value Added Tax (Amendment) Rules, 2015 vide Notification No. EXN-F(10)-7/2011-Vol.-I dated 30-01-2015 Published in RHP on 02-02-2015 w.e.f. 01-04-2015.

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acknowledging the same by signing and affixing the dated official stamp and the inward number.

(5) Every registered dealer shall also furnish an annual return for the preceding year in **Form VAT-XV-A** on or before <sup>1</sup>30<sup>th</sup> November next. The annual return shall be accompanied by--

- (i) a copy of final accounts including balance sheet as at the end of the year, profit and loss cum manufacturing/ trading account for the year; and
- (ii) a statement reconciling the difference, if any, between such accounts and the turnover reported in the annual return,

and verified in the following manner:—

“I/We, ..... son of S/Shri ..... hereby declare that the above statement of accounts for the year ended on 31<sup>st</sup> March, ..... in respect of M/s ..... is true and correct and is based on the regular books of account maintained for the year and nothing has been concealed therefrom.

Signature of the dealer with status

Date: .....

Place: .....

<sup>2</sup>[Provided that for the year 2005-06 the annual return may be furnished by the registered dealer on or before 30<sup>th</sup> November, 2006.]

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<sup>1</sup> The words and figure ‘30<sup>th</sup> November’ inserted vide notification no EXN-F(1)-4/2011-Loose. dated 11-06-2012 Published in RHP (Extra-ordinary) on 12-06-2012.

<sup>2</sup> Inserted by the Himachal Pradesh Value Added Tax (Amendment) Rules, 2006 notified vide Notification No. EXN-F(5)-4/2006 dated 31-10-2006 published in R.H.P. Extra dated 1-11-2006.

2. Inserted by the Himachal Pradesh Value Added Tax (Amendment) Rules, 2006 notified vide Notification No. EXN-F(5)-4/2006 dated 27-10-2008.

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<sup>2</sup>[Provided further that for the year 2007-08 the annual return may be furnished by the registered dealer in form VAT-XV-A on or before 30<sup>th</sup> November, 2008.]

<sup>3</sup>[Provided further that for the year 2008-09 the annual return may be furnished by the registered dealer in form VAT-XV-A on or before 16<sup>th</sup> November, 2009.]

<sup>4</sup>[Provided further that for the year 2009-10 the annual return may be furnished by the registered dealer in Form VAT-XV-A on or before 16<sup>th</sup> November, 2010.]

<sup>5</sup>[ Provided further that for the year 2010-11 the annual return may be furnished by the registered dealer in Form VAT-XV-A on or before <sup>6</sup>[30<sup>th</sup> November, 2011.]

- (6) Every return, which is required to be furnished under these rules, shall be incomplete unless accompanied with lists, statements, declarations, certificates and documents mentioned therein or which are required to be filed with the return under these rules. The return shall be signed by Karta in case of an Hindu Undivided Family, proprietor in case of a proprietorship concern, a partner in case of a partnership firm, or a whole time employee authorised by Karta, proprietor or partner, as the case may be, in writing in this behalf, head of the department or an officer authorised by him in case of a Government department and chairman, director, secretary or principal officer in case of a society or a company. A return, which is unsigned or is signed by any other person, shall be treated as no

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3. Inserted by the Himachal Pradesh Value Added Tax (Amendment) Rules, 2006 notified vide Notification No. EXN-F(5)-4/2006 dated 26-10-2009.

4. Inserted by the Himachal Pradesh Value Added Tax (Amendment) Rules, 2010 notified vide Notification No. EXN-F(10)-4/2010-Loos dated 29-10-2010.

5. Inserted by the Himachal Pradesh Value Added Tax ( Second Amendment) Rules, 2011 notified vide Notification No. EXN-F(1)-2/2011 dated 31-10-2011.

6. Substituted for the figure "20" by the Himachal Pradesh Value Added Tax (Third Amendment) Rules, 2011 notified vide Notification No. EXN-F(1)-2/2011 dated 28-11-2011. published in R.H.P. Extra dated 29-11-2011.

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return. An authorised signatory alone shall sign each list and statement accompanying the return. Any list or statement, which is unsigned or is not signed by an authorised signatory, shall be treated as no list or statement.

### **<sup>1</sup>40A. Electronic filing of Return.**

Notwithstanding anything contained in rule 40, from such date and by such class of dealers, as may be notified by the State Government, the returns may also be filed electronically by way of uploading all requisite information on the web-site of the Excise and Taxation Department. <sup>2</sup>[All dealers registered under the Himachal Pradesh Value Added Tax Act, 2005 irrespective of turnover limit, shall compulsorily file the returns electronically by way of uploading all the requisite information on the website of Excise and Taxation Department with effect from 01-07-2014 in accordance with the provisions of the respective rules.]

### **<sup>3</sup>40-B.**

All registered dealer under the Himachal Pradesh Value Added Tax Act, 2005 filing returns electronically and making e-payment of the tax due according to such return, <sup>4</sup>“except dealers whose electronically filed monthly or quarterly and annual returns as applicable bear their digital signature,” shall be required to file hard copy only of the annual return filed online within fifteen days of the last date specified for filing such return. However, the dealers filing

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<sup>1</sup> Rule 40A added by the Himachal Pradesh Value Added Tax ( 1<sup>st</sup> Amendment) Rules, 2011 vide notification no EXN-F(10)-7/2011 dated 9-09-2011 Published in RHP (Extra-ordinary) on 9-09-2011.

<sup>2</sup> Rule 40A added vide notification no. EXN-F(10)-7/2011-Vol.-I. dated 30-12-2013 published in RHP on 31-12-2013.

<sup>3</sup> Rule 40-B inserted by the Himachal Pradesh Value Added Tax (Fourth Amendment) Rules, 2013 notified vide Notification No. EXN-F(10)-7/2011. dated 03-10-2013 Published in RHP (Extra-ordinary) on 03-10-2013.

<sup>4</sup> The words and sign shall be inserted by the Himachal Pradesh Value Added Tax (Fifth Amendment)Rules, 2015 notified vide notification no. EXN-F(10)-7/2011-Vol.I. dated 14-12-15 Published in RHP on 15-12-15.

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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monthly/quarterly returns online but making tax payments manually shall be required to submit the “triplicate” copy of the Challan as specified under sub rule (3) of rule 37 of the said rules within seven days of filing the online return.

**1“41. List of sales and purchases.** Every registered dealer shall submit alongwith return in Form VAT-XV the following:--

- (i) sales and purchases in Form LS-1 and LP-I; and
- (ii) sales returned and purchases returned in LS-II and LPII.”.

**42. Maintenance of demand and collection register.** Every Assessing Authority shall maintain a Demand and Collection register in **Form VAT-XVII** showing the payment of tax, penalty, interest, lumpsum by way of composition, other amount, input tax credit carried over by dealers in his jurisdiction.

**43. Returns etc. by dealers making un-authorised collection.** Any dealer who has made unauthorized collection of tax shall be required under section 20 to pay the amount so collected into the Government treasury and shall furnish a return in **Form VAT-XV-C** which shall be accompanied by a receipt in **Form VAT-II** from such treasury showing the payment of such amount and a list in **Form L.S.-III** within 10 days of the close of each month unless otherwise directed by the Appropriate Assessing Authority.

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<sup>1</sup> Rule 41 shall be substituted by the Himachal Pradesh Value Added Tax (3rd Amendment) Rules, 2015 vide notification no EXN-F(10)-2/2015-Loose dated 03-06-2015 published in RHP on 06-06-2015. Prior to this the provisions entry was as under:-

“**41. List of sales and purchases.**- Every registered dealer shall append to his return the lists of sales and the lists of purchases in **Form LS-I** and **LP-I** as specified in return in **Form VAT-XV.**”

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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**44. Scrutiny of returns, inspection and audit of returns accounts, etc.**

(1) The Appropriate Assessing Authority shall scrutinize every return of a dealer filed under section 16 of the Act. If any mistake is detected in the return upon such scrutiny and the person is found to have paid less tax than that payable as per such return, such authority shall serve a notice upon the dealer concerned directing him to rectify the same and to pay the amount of tax less paid, alongwith the interest payable under section 19 of the Act and produce the treasury receipt(s) before him, within the time specified in the said notice:

Provided that if the dealer is found to have paid tax or interest in excess of the amount payable according to such return, the said authority shall inform the same to the dealer by sending a notice within one month of completion of such scrutiny.

(2) If upon receipt of the notice referred to in the sub-rule (1), the dealer complies with the direction made in such notice and furnishes proof of such compliance including furnishing of a copy of the treasury receipt, the Assessing Authority shall make a record of the same and close the scrutiny. If the dealer does not comply with such directions or expresses his disagreement in writing, adducing reasons for such disagreement with the directions made in such notice, the Assessing Authority, unless he accepts such reasons as correct and justified, shall refer the matter to the Assistant Excise and Taxation Commissioner or other officer incharge of the district within a fortnight, recommending initiation of audit under

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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section 61 of the Act, in respect of such dealer.

(3) For the purposes of audit of returns, annual statement and accounts, the Commissioner or the appropriate Assessing Authority or any other officer appointed under sub-section (1) of section 3 may require any dealer to produce evidence for verification of correctness of any return and any other additional information(s) as may be considered necessary.

(4) The Commissioner shall select, on the basis of the parameters laid down, a certain number of persons in the manner laid down under sub-rule (2) for audit under section 61, either mechanically or with the use of computers:

Provided that the Commissioner may, upon receipt of information or otherwise, select those persons for audit, who, according to him, are required to be audited.

(5) The audit shall be performed by the designated officers as a team. Such a team may consist of one or more Excise and Taxation Officer, Assistant Excise and Taxation Commissioner or Deputy Excise and Taxation Commissioner, as the Commissioner may deem fit.

(6) For the purpose of audit of returns, annual statement and accounts, the notice shall clearly state the period(s), the date, time and place fixed for such audit. The notice shall provide a period of not less than 10 days for production of account books as specified in the notice.

(7) A person who has been served a notice under sub-rule (2) shall produce on the specified date and time account books as specified in the notice. The audit shall, as far as possible, be conducted on the business premises of the dealer.

(8) During the course of the audit, the officer or authority referred to in sub-rule (1) may require the dealer to afford him the necessary facility to inspect/ verify the account books for the period in the notice. The dealer shall also provide his explanation to the queries asked by such officer or authority.

### CHAPTER VI

#### LUMP SUM (IN PAYMENT OF TAX) BY WAY OF COMPOSITION

**45. Lumpsum by way of composition.**

<sup>1</sup>(1) A registered dealer (other than a dealer running a restaurant holding bar license for retail sale of liquor under the Himachal Pradesh Liquor License Rules, 1986 and a dealer dealing in medicines) shall have the option to pay presumptive lump sum tax by way of composition under section 7 or under sub-section(2) of section 16, and shall pay tax in the manner prescribed in this chapter.”.

(2) Such payment (hereinafter called “the lumpsum”) shall be

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<sup>1</sup> Substituted by the Himachal Pradesh Value Added Tax (3rd Amendment) Rules, 2015 vide notification no EXN-F(10)-2/2015-Loose dated 03-06-2015 published in RHP on 06-06-2015. Prior to this the provisions entry was as under:-

“(1) A registered dealer (other than the dealer who imports the goods from outside the State and the dealer dealing in medicines) shall have the option to pay presumptive lumpsum tax by way of composition under section 7 or sub-section (2) of section 16, and shall pay such tax in the manner as prescribed in this chapter.”

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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deemed to be tax for the purpose of application of provisions relating to assessment, use of declaration forms, maintenance of record relating to such forms, levy of interest, imposition of penalties for contraventions and offences against provisions of the Act, and recovery of outstanding dues.

(3) The application, in the prescribed form, offering to pay the lumpsum shall be made to the Appropriate Assessing Authority and signed by a person eligible to make an application for registration under the Act. The Appropriate Assessing Authority shall scrutinise the application filed by the dealer and the option shall become operative w.e.f. 1<sup>st</sup> day of the month following the day on which such option is filed if it is correct and complete. On receipt of the application, such authority shall ascertain that it is complete and its contents are correct, and thereafter allow the applicant to make payment of the lumpsum.

(4) The dealer exercising such option under sub-rule (2) shall be deemed to have been allowed to make payment of the lumpsum w.e.f. the beginning of the month following the date of application. In case, the appropriate Assessing Authority finds the option incomplete it shall allow the dealer to complete the same by affording an opportunity of being heard.

(5) A dealer paying lumpsum shall pay the lumpsum in equal quarterly instalments payable within thirty days of the expiry of each quarter and shall, in proof of the payment so made, furnish to the appropriate Assessing Authority, a treasury

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

receipt.

(6) The dealer opting to pay the lumpsum shall not issue a tax invoice under section 30 and the input tax credit in respect of goods purchased from such dealer shall be nil, and such dealer shall also not be entitled to claim any input tax credit on the purchase of goods made by him.

(7) The dealer opting to pay lumpsum shall be entitled to charge tax as may be prescribed.

(8) Notwithstanding anything contained in this Chapter, the State Government may at any time withdraw the facility of making payment of the lumpsum from any or all class(s) of dealers.

### 46. Lumpsum scheme in respect of brick-kiln owners.

(1) A brick-kiln owner (including a lessee of a brick-kiln) shall, under sub-section (2) of section 16 and subject to the provisions of rule 45 and this rule, at his option, pay a lumpsum by way of composition, in lieu of tax payable under the Act, at the rates given in the following Table: -

<sup>1</sup>[ **TABLE**

<sup>1</sup> Substituted by the Himachal Pradesh Value Added Tax (2<sup>nd</sup> Amendment) Rules, 2009 notified vide Notification No. EXN-F(10)-1/2009 dated 20-10-2009. Previously the TABLE was as under:-

**TABLE**

| Sl. No. | Capacity of kiln                                       | Category | Lumpsum amount payable per annum when a kiln is designated to be fired at one place |
|---------|--|----------|---|
| 1.      | Brick-kiln of capacity of more than 33 number of Ghori | A        | Rs.1,93,600/- plus Rs.6,800/- per additional Ghori above 33 Ghori                   |
| 2.      | Brick-kiln of capacity of 28 to 33 number of Ghori     | A        | Rs.1,93,600/-   |
| 3.      | Brick-kiln of capacity of 22 to 27 number of Ghori     | B        | Rs.1,51,250/-   |
| 4.      | Brick-kiln of capacity of below 22 number of Ghori     | C        | Rs.1,21,000/-   |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

| Sr. No. | Capacity of Kiln   | Category | Lumpsum amount payable per annum when a kiln is designated to be fired at one place |
|---------|--|----------|---|
| 1.      | Brick-kiln of capacity of more than 33 number of Ghori   | A        | Rs. 3,02,400/- plus Rs. 10,530/- per additional Ghori above 33 Ghori.               |
| 2.      | Brick-kiln of capacity of more than 28 to 33 number of Ghori   | A        | Rs. 3,02,400/-  |
| 3.      | Brick-kiln of capacity of more than 22 to 27 number of Ghori   | B        | Rs. 2,36,250/-  |
| 4.      | Brick-kiln of capacity below 22 number of Ghori  | C        | Rs. 1,89,000/-  |
| 5.      | Brick-kiln not fired during the year ending 30th September in which stock in and outside the kiln as on 1st October last does not exceed five lakh bricks of all categories. | D        | Rs. 47,250/-”.  |

|    |   |   |             |
|----|---|---|-------------|
| 5. | Brick-kiln not fired during the year ending 30 <sup>th</sup> September in which stock in and outside the kiln as on 1 <sup>st</sup> October last does not exceed five lakhs bricks of all categories. | D | Rs.30,250/- |
|----|---|---|-------------|

<sup>1</sup> Substituted of Rule 46 by Himachal Pradesh Value Added Tax (2nd amendment) Rules, 2014 notified vide Notification No. EXN-F(10)-2/2014. dated 05-08-2014 Published in RHP (Extra-ordinary) on 06-08-2014 w.e.f. 01-09-2014. Prior to this the previous entry was as under:-

**TABLE**

| Sl. No. | Capacity of kiln  | Category | Lumpsum amount payable per annum when a kiln is designated to be fired at one place |
|---------|---|----------|---|
| 1.      | Brick-kiln of capacity of more than 33 number of Ghori  | A        | Rs.2,24,000/- plus Rs.7,800/- per additional Ghori above 33 Ghori                   |
| 2.      | Brick-kiln of capacity of 28 to 33 number of Ghori  | A        | Rs.2,24,000/-   |
| 3.      | Brick-kiln of capacity of 22 to 27 number of Ghori  | B        | Rs.1,75,000/-   |
| 4.      | Brick-kiln of capacity of below 22 number of Ghori  | C        | Rs.1,40,000/-   |
| 5.      | Brick-kiln not fired during the year ending 30 <sup>th</sup> September in which stock in and outside the kiln as on 1 <sup>st</sup> October last does not exceed five lakhs bricks of all categories. | D        | Rs.35,000/-]  |

**Note:** - If a kiln is designated to be fired at two places, the rate of lump sum payable by the owner of such kiln shall be double of the aforesaid rates.

**Explanation.**—For the purpose of this rule, “Ghori” means a vertical column of bricks of width equalling the length of a brick separated from the next similar vertical column by a distance of about 4” to 5” and “number of ghori” means the number of vertical columns of bricks capable of being accommodated between the inner and outer wall of the vessel of a brick-kiln over its full width.

(2) A brick-kiln owner may at any time exercise his option to pay lumpsum in lieu of tax in the following form:

**FORM OF APPLICATION**

To

The Assessing Authority,  
.....District .....

Subject: Option to pay the lumpsum by way of composition under sub-section (2) of section 16 of the Himachal Pradesh Value Added Tax Act, 2005.

I -----(name), aged-----  
(years), son of Shri ----- resident of village/town -----  
----- District ----- proprietor/ partner/ manager/  
managing director of M/s ----- holding  
TIN/GRN -----owner of brick kiln situated at -----  
----- (Place), District -----, do hereby opt to pay  
lump sum (in lieu of tax payable under the Act) by way of  
composition under sub-section (2) of section 16 of the  
Himachal Pradesh Value Added Tax Act, 2005 and the rules  
framed thereunder with effect from the beginning of the quarter  
and declare that I fall in category ----- as specified

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in sub-rule (1) of rule 47 as the brick-kiln is of the capacity of --  
----- number of ghuri.

Place .....

Date .....

Signature of brick-kiln owner

### ACKNOWLEDGEMENT

Received option from Shri -----  
Proprietor/ Partner/ Manager/ Managing Director of M/s -----  
----- holding TIN/GRN (if any) for  
presumptive/lumpsum tax payable under section 7 or 16(2) of  
the Himachal Pradesh Value Added Act, 2005.

Place

Date

Signature of Assessing Authority

Name in CAPITALS

Designation

(3) The option exercised by the brick-kiln owner under sub-rule (2) shall cover all brick-kilns operated by him and the owner shall pay lumpsum for all his brick-kilns at the rates specified in sub-rule (1) of this rule.

(4) Every brick-kiln owner under this rule shall furnish a return in **Form VAT-XV-D** annually within thirty days of the close of the each quarter.

(5) For the purpose of verification of capacity of a brick-kiln, its status whether it is being worked, fired or closed and the stock of bricks at the site of the kiln site, any officer not below the rank of an Excise and Taxation Inspector may inspect brick- kiln(s) of an owner liable to pay lumpsum.

(6) (a) In case a brick-kiln is intended to be closed for the next whole year beginning 1<sup>st</sup> October, the owner thereof who is

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liable to pay the lumpsum shall inform the Appropriate Assessing Authority, in writing, atleast ten days before such closure and declare the stock of bricks at the site of the kiln. The brick-kiln shall be placed in category D from the next year only if the opening stock of all types of bricks at the sight of the kiln on that day does not exceed five lakh bricks and the kiln is not fired throughout that year.

(b) If the brick-kiln owner fails to furnish information about closure of a kiln in the manner specified in clause (a), it shall be presumed that the brick-kiln has been functioning normally.

(7) Notwithstanding the operation of a brick-kiln for a part of the year the owner thereof shall be liable to make payment of lumpsum for the whole year except that an owner who opts for payment of lumpsum for the first time shall be liable to pay lumpsum from the beginning of the month in which he exercises his option and for the period before exercising the option for the first time, he shall be liable to pay tax under the usual provisions of law.

**47.  
Lumpsum  
scheme in  
respect of  
lottery  
dealer.**

(1) Every dealer (duly authorised by the Director, State Lotteries) engaged in the business of purchase or sale of lottery tickets (hereinafter in this rule called the “lottery dealer”) shall, under sub-section (2) of section 16 and subject to the provisions of rule 45 and this rule, at his option, pay the lumpsum, at the rates given in the following Table:-

**TABLE**

| <b>Sl.</b> | <b>Type of lottery</b> | <b>Lumpsum</b> | <b>amount</b> |
|------------|------------------------|----------------|---------------|
|------------|------------------------|----------------|---------------|

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| No. |                  | payable               |
|-----|------------------|-----------------------|
| 1.  | Daily Lottery    | Rs. 50,000 per draw   |
| 2.  | Weekly Lottery   | Rs.2.5 lakhs per draw |
| 3.  | Monthly Lottery  | Rs.10 lakhs per draw  |
| 4.  | Festival Lottery | Rs.10 lakhs per draw  |
| 5.  | Instant Lottery  | Rs.10 lakhs per draw  |

(2) The lottery dealer opting to pay lumpsum shall make an application in the following form for allowing him to pay the lumpsum—

### FORM OF APPLICATION

To

The Assessing Authority,  
\_\_\_\_\_District \_\_\_\_\_.

Subject:— Option to pay the lumpsum by way of composition under sub-section (2) of section 16 of the Himachal Pradesh Value Added Tax Act, 2005.

Sir,

I, ----- (name), aged -----(years), son of Shri ----- resident of village -----, tehsil -----, Proprietor/ partner/ Manager/ Managing Director of M/s ----- holding TIN/GRN ----- in respect of business premises situated ----- at (place), district -----, am a lottery dealer doing the business with effect from ..... do hereby opt to pay the lumpsum (in lieu of tax payable under the Act) by way of composition under sub-section (2) of section 16, and the rules framed thereunder on the sale of lottery tickets and declare that I shall be dealing in the following type of lotteries –

| Sl. No. | Type of Lottery | Name of the State/ Private operator of lottery |
|---------|-----------------|--|
|         |                 |  |

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Place -----

Date -----

Signature of lottery dealer

## ACKNOWLEDGEMENT

Received option from M/s -----  
(mention complete name and address with TIN/GRN, if any.)

Place.....

Date.....

Signature of Assessing Authority

Name in CAPITALS

Designation

(3) The lottery dealer exercising the option in the manner stated in sub-rule (2) shall have to opt to pay the lumpsum in respect of all the schemes of lotteries operated by all the States or private operators of lotteries, in which he is doing business.

(4) The option to pay the lumpsum may be exercised by a lottery dealer at any time and it shall take effect from the next first draw after exercising the option.

**<sup>1</sup>48.**

**XXX**

**XXX**

**XXX**

<sup>1</sup> Rule 48 deleted by Himachal Pradesh Value Added Tax (Fourth Amendment) Rules, 2012 vide notification EXN-F(5)-1/2010-Loose dated 06-08-2012 Published in RHP (Extra-ordinary) on 06-08-2012. Prior to this the rule was as under:-

**48. Lumpsum scheme in respect of works contractors** (1) Every “small works contractor” (falling in category ‘C’ and ‘D’) engaged in the business of execution of the works within the State (hereinafter in this rule called “the works contractor”) shall, under sub-section (2) of section 16 and subject to the provisions of rule 45 and this rule, at his option, pay the lumpsum on the transfer of property in goods (whether as goods or in some other form) involved in the execution of the work contract, by way of composition calculated at 4 percent of the taxable turnover for execution of each works contract awarded to him during a financial year.

(2) The works contractor opting to pay the lumpsum shall, within thirty days of award of the contract to him, make an application for allowing him to make payment under sub-rule(1) in the following form:-

### FORM OF APPLICATION

To

The Assessing Authority,  
.....District .....

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**49. Lumpsum scheme in respect of village industries.**

(1) Any registered dealer running a village industrial unit and registered as such with the Department of Industries, Himachal Pradesh, shall, under section 7 or sub-section (2) of section 16 and subject to the provisions of rule 45 of this chapter, at his option, pay the lumpsum, at the rates given in the following table, namely: -

|   |   |
|---|---|
| Dealer having annual turnover           | Lumpsum payable                                   |
| upto Rs. 25 lakhs                       | @ 25% of the rate of tax notified under section 6 |
| above Rs. 25 lakhs but upto Rs.50 lakhs | @ 50% of the rate of tax notified under section 6 |

Subject:— Option to pay the lumpsum by way of composition under sub-section (2) of section 16 of the Himachal Pradesh Value Added Tax Act, 2005.

Sir,

I, ----- (name), aged -----(years), son of Shri ----- - resident of village -----, tehsil -----, Proprietor/ partner/ manager/ managing director of M/s ----- holding TIN/GRN ----- and doing business of execution of works contracts with effect from ----- do hereby opt to pay lumpsum (in lieu of tax payable under the Act) by way of composition under sub-section (2) of section 16 of the Himachal Pradesh Value Added Tax Act, 2005 and rule framed thereunder on the transfer of property in goods (whether as goods or in some other form) involved in the execution of the works contracts given below: -

| Name and address of the contractee | No. and date of award of contract | Place of execution of contract | Total cost of the contract (with escalation) Rs. | Period of execution |
|------------------------------------|-----------------------------------|--------------------------------|--|---------------------|
|                                    |                                   |                                |  |                     |

2. A copy of the contract or agreement alongwith its enclosures is appended to this application.  
Signature of works contractor

Place -----

Date -----

### ACKNOWLEDGEMENT

Received option from M/s -----  
(mention complete name and address with TIN/GRN, if any.)

Place.....

Date .....

Signature of Assessing Authority

Name in CAPITALS

Designation

(3) The works contractor shall have to pay the lumpsum in respect of every works contract awarded to him after the exercise of option to pay the lumpsum and, in respect of other contracts awarded to him prior to exercise of such option, he shall pay tax under section 6 of the Act.

(4) The withdrawal of option to pay the lumpsum by the works contractor shall apply only to the works contracts awarded to him subsequent to such withdrawal, but in respect of other contracts he shall continue to pay the lumpsum till the completion of each of contract.

(5) The works contractor shall file a quarterly return in Form VAT-XV-F.

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(2) The application to pay the lumpsum shall be made on the following form: -

### FORM OF APPLICATION

To

The Assessing Authority,  
.....District .....

Subject:— Option to pay the lumpsum by way of composition under sub-section (2) of section 16 of the Himachal Pradesh Value Added Tax Act, 2005.

Sir,

I -----(name), aged ----- (Years), son of Shri ----- resident of ----- (Address), town: -----, District: -----, \* proprietor/ partner/ karta/ manager/ director/ authorised signatory of business of manufacturing and selling ----- goods exclusively in the name and style of M/s -----, situated at ----- (Place), District: ----- holding TIN/GRN -----do hereby opt to pay lumpsum by way of composition in lieu of the tax payable under sub-section (2) of section 16 of the Himachal Pradesh Value Added Tax Act, 2005 and the rules framed thereunder.

2. I am doing the business in the following goods: -

3. I am running a village industrial units as defined in rule 49 of the Himachal Pradesh Value Added Tax Rules, 2005 for manufacture and sale of goods specified in para (2) ibid.

Place .....

Signature of applicant

Date .....

### ACKNOWLEDGEMENT

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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Received option from M/s -----  
(mention complete name and address with TIN/GRN., if any.)

Place..... Signature of Assessing Authority  
Date ..... Name in CAPITALS  
Designation

(3) The dealer running a village industry shall file an quarterly return in Form VAT-XV-G.

(4) The dealer whose taxable turnover during a year exceeds fifty lakh rupees shall pay the tax under the Act,—

(a) at the rates specified in sub-rule (1) of this rule on the taxable turnover upto fifty lakh rupees; and

(b) at the normal rates of tax notified under section 6 on that part of taxable turnover which exceeds fifty lakh rupees.

Such dealer shall also inform the Appropriate Assessing Authority about the date on which his taxable turnover exceeded fifty lakh rupees during the year, and the Assessing Authority shall with effect from the 1<sup>st</sup> day of April next modify the certificate of registration of such dealer into a certificate of a VAT dealer, and thereupon such dealer shall cease to be eligible for making payment of lumpsum under this Chapter.

**Explanation.**— For the purpose of this sub-rule,—

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- (i) “Village Industry” means any industry notified by the State Government and located in “rural area” in tiny sector which produces any goods or renders any services with or without the use of power and in which the total fixed capital investment in land, building, plant and machinery per head of an artisan or a worker does not exceed Rs.50,000/-, but shall not include an industry which is specified by the State Government in the Schedule; and
- (ii) “Rural Area” means an area, as defined in clause (46) of section 2 of the Himachal Pradesh Panchyati Raj Act, 1994.

**<sup>1</sup>50.  
Lumpsum  
Tax  
Scheme in  
respect of  
other  
dealers.**

- (1) Any dealer specified in this rule shall, under section 7 or under sub-section (2) of section 16 and subject to the provisions of rule 45 and this rule, pay the lump sum tax in the manner prescribed below.
- (2) A retailer for the purpose of this rule shall be a dealer registered under the Act who sells goods exclusively within the State after purchasing them from dealers or other retailers in the State or after purchasing them in the course of inter-State trade or commerce from outside the State.
- (3) Subject to other provisions of this rule, a retailer whose turnover during the last year does not exceed <sup>2</sup>“thirty” lakh

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<sup>1</sup> Rule 50 shall be substituted by the Himachal Pradesh Value Added Tax (3rd Amendment) Rules, 2015 vide notification no EXN-F(10)-2/2015-Loose dated 03-06-2015 published in RHP on 06-06-2015. Prior to this the previously Rule were substituted vide Notification No. EXN-F(5)-4/2005 dated 20-2-2006 published in R.H.P. dated 10-3-2006.

<sup>2</sup> In sub-rule(3), The words “twenty five” shall be substituted by the Himachal Pradesh Value Added Tax (Fifth Amendment) Rules, 2017 notified vide notification No. EXN-F(10)-15/2016 dated 29-04-2017 published in RHP on 01-05-2017.

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rupees, may, at anytime, opt for payment of lumpsum tax tax calculated in accordance with the provisions of subrule(4), by making an application in Form L-1 given below and a retailer who makes an application for registration under the Act may also exercise such option by making an application in Form L-2 given below simultaneously. However, the existing retail sale dealers who are already paying lumpsum tax by way of composition shall continue to do so, provided their turnover does not exceed Twenty Five Lakhs rupees and therefore such dealers shall not be required to file fresh application/option in this regard.

### **Application Form L-1**

Form of application under rule 50 of the Himachal Pradesh Value Added Tax Rules, 2005.

(For a dealer who is already registered under the Act)

To

The Assessing Authority

District .....

Option to pay lumpsum tax by way of composition under section 7 and sub-section (2) of section 16 of the Himachal Pradesh Value Added Tax Act, 2005.

I/We ..... (name, aged.....S/OD/o/Wo Sh./Ms.....  
R/o village/Town..... Tehsil..... District.....  
proprietor/partner of M/s..... holding TIN.....

In terms of the provisions of rule 50 of the Himachal Pradesh Value Added Tax Rules, 2005, do hereby opt for lumpsum tax payment by way of composition under section 7 and under sub-section(2) of section 16 of the Himachal Pradesh Value Added Tax Act, 2005.

2. The business concern is a retailer and deals in mainly following commodities:--

(i)

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- (ii)
- (iii)
- (iv)
- (v)
- (vi)

3. The turnover last year was about Rs.        Lakhs.

Place:..... Signature of the person making the application

Date:..... Status.....

## ACKNOWLEDGEMENT

Received option from M/s.....

(mention complete name and address with TIN if any)

Place:.....                      Signature of Assessing Authority

Date:.....                      Name in Capitals

Designation

## Application Form L-2

Form of application under rule 50 of the Himachal Pradesh Value Added Tax Rules, 2005.

(For a dealer who is simultaneously making application for registration under the Act)

To

The Assessing Authority

District.....

I/We..... (name), aged.....S/o/D/o/W/o Sh./Ms.....  
proprietor/partner of .....R/o Village/Town..... Tehsil.....  
district..... am/ are applying for registration under the Himachal Pradesh Value Added Tax Act, 2005 and opt for payment of lumpsum tax in lieu of tax from the commencement of the business(date of becoming liable to pay tax) in terms of rule 50 of the Himachal Pradesh Value Added Tax Rules, 2005.

2. The gross turnover of the business is likely to be Rs..... in a full year of operation.

Place:..... Signature of the person making the application

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Date:.....

Status:.....

## ACKNOWLEDGMENT

Received option from M/s.....

(mention complete name and address with TIN if any)

Place:..... Signature of Assessing Authority

Date:.....Name in Capitals Designation

3. The application made under sub-rule (2) shall, subject to the correctness of the information furnished therein, shall be allowed from the date of the application.
4. The retailer whose application has been allowed (hereinafter referred to as the 'lumpsum retailer') under the foregoing sub-rule shall furnish returns in Form VAT-XV-H and shall pay lumpsum tax at quarterly intervals within 30 days of the close of the quarter. The lumpsum tax for a quarter shall be computed at the rate of 1% of the taxable turnover during the quarter. However, in case of taxable goods purchased in the course of inter-State trade or commerce from outside the State during the quarter the tax shall have to be paid on actual i.e. as per the tax applicable on the sale of such goods in the State:

Provided that the sale value of the goods for the purpose of computing lump sum tax shall be the invoiced price including all taxes and charges shown in the invoice.

5. The retailer paying lumpsum tax shall keep regular account of purchases made by him, separately in respect of exempted and taxable goods. He shall not be required to keep account of sales but, if he makes a sale of goods price whereof exceeds ten thousand rupees or in case the

purchaser requests for the goods to be invoiced, he shall issue a retail sale invoice to the purchaser and keep record of all such invoices.

6. The retailer paying lumpsum tax and whose turnover in a year exceeds <sup>1</sup>“thirty” lakh rupees shall continue to pay lumpsum tax during that year and composition of tax in his case shall cease to have effect only from 1st April next. Such retailer shall be entitled to claim the credit of input tax on the stock of goods in trade held by him at the close of 31st March subject to furnishing information relating to such goods held in stock with his return for the quarter ending 31st March.
7. The retailer paying lumpsum tax shall be authorized to make purchases of goods on declarations in Form C from outside the State but he shall not be authorized to make use of declaration in Form F. He shall be required to make use of declaration in Form VAT–XXVI-A as per Rule 61 and Rule 61-A of the Himachal Pradesh Value Added Tax Rules, 2005 for importing goods in the State.

### CHAPTER-VII MAINTENANCE OF ACCOUNTS

- 51. Maintenance of accounts by a dealer.** (1) The following accounts shall normally be maintained by a registered dealer other than the dealers paying presumptive tax or lumpsum under section 7 or sub-section (2) of section 16, —
- (a) cash book, day book, ledger, invoice books and

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<sup>1</sup> In Form L-2, The words “twenty five” shall be substituted by the Himachal Pradesh Value Added Tax (Fifth Amendment) Rules, 2017 notified vide notification No. EXN-F(10)-15/2016 dated 29-04-2017 published in RHP on 01-05-2017.

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- purchase vouchers;
- (b) a monthly tax account specifying total output tax, total input tax credit and net tax payable or the excess tax credit due for carry forward;
  - (c) purchase records, showing details of purchases on which tax has been paid, purchases made without payment of tax, purchases made from an exempted industrial unit and purchases made from outside the State. Original tax invoices for purchases on which tax has been paid and invoices for purchases made without payment of value added tax shall all be retained in date and numerical order;
  - (d) sales records showing separately sales made in the State at different rates of tax, zero rated taxable sales, and tax-free sales. Copies of tax invoices related to taxable sales and invoices related to tax free sales shall all be retained in date and numerical order;
  - (e) record of inter-State sales inter-State transfers of goods, including that of goods sent for job work, supported by statutory declarations and such other evidence as may be relevant;
  - (f) details of input tax credit calculations where the registered dealer is making both taxable and tax-free sales;
  - (g) stock records showing stock receipts and deliveries of goods and manufacturing records;

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- (h) order records and delivery challans, wherever applicable;
- (i) final annual accounts including trading account, balance sheet and profit and loss account at the end of the year;
- (j) bank records, including statements, cheque books counter foils and pay-in-slips.

(2) A dealer may maintain account books as per his requirement and nature of business but these shall contain all the information specified in this rule.

(3) Every person who is required to deduct tax under section 17, shall keep account of the payments made, whether by cash, adjustment, credit to the account, recovery of dues or in any other manner, to the work contractors in relation to or for the execution of the works contract(s) or the supply of goods, as the case may be. The accounts shall be kept separately in respect of each works contract or the contract for the supply of goods and each contractor or supplier, as the case may be. Such person shall, when required by any other officer of the Excise and Taxation Department not below the rank of an Excise and Taxation Inspector produce the accounts before him.

**52.  
Particulars  
to be  
mentioned  
in tax  
invoice.**

(1) A tax invoice shall be issued from duly bound invoice book except when invoices are prepared on computer or any other electronic or mechanical device. It shall be atleast in triplicate and contain consecutive serial number.

(2) The respective copies of the invoice shall bear these words

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prominently. The original copy shall carry the note, "Input Tax Credit is available to a registered dealer against this copy" and the second copy shall carry the note. "This copy does not entitle the holder to claim input tax credit". The original copy shall be issued to the purchaser, the second copy shall be for transportation of the goods and the last copy shall be retained by the seller.

(3) The words VAT invoice shall be prominently printed on the invoice.

(4) The tax invoice shall, as far as may be, in **Form VAT-XVIII**.

**53.**  
**Particulars**  
**be**  
**mentioned**  
**in a retail**  
**invoice.**

(1) A retail invoice shall be issued from duly bound invoice book except when the invoices are prepared on computer or any other electronic or mechanical device. It shall be atleast in duplicate.

(2) The first copy of a retail invoice shall be issued to the purchaser of goods. The second copy shall be retained by the selling dealer.

(3) The retail tax invoice shall, as far as may be, in **Form VAT-XIX**.

**54.**  
**Particulars**  
**etc. to be**  
**mentioned**  
**in cash**  
**memo.**

A cash memo or a bill shall be issued from the duly bound invoice book except when the cash memo or bill is prepared on computer or any other electronic or mechanical device. The cash memo or bill to be issued by the dealer in respect of

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goods sold by him or on his behalf exceeding Rs.200/-, in value in any one transaction shall, as far as may be, in **Form VAT-XX**.

**55.  
Particulars  
etc. to be  
mentioned  
in Credit/  
Debit  
Note.**

(1) A credit/ debit note shall be issued from the tax invoice book and shall contain the following information:—

- (a) words ‘credit note’ or ‘debit note’ shall be written on the invoice prominently;
- (b) the name, address and registration number of the person to whom issued;
- (c) date and number of invoice to which credit or debit note relates;
- (d) brief reasons about issuance of debit or credit note; and
- (e) the value of goods and the amount credited or debited alongwith tax effect.

(2) The note shall carry the date of issue and signature of proprietor or partner or director as the case may be.

(3) The retail tax invoice shall, as far as may be, in **Form VAT-XXI**.

**56.  
Electronic  
maintenance  
of record.**

(1) A dealer may electronically maintain or generate all or any of the records, returns and invoices prescribed under rules 52 to rule 54, using a computer, in electronically readable format after informing the Commissioner or Appropriate Assessing Authority about the system to be followed. Whenever changes are made in the system the

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dealer shall inform the Commissioner or the appropriate Assessing Authority within fifteen days.

(2) The printout (hard copies) of records and documents shall be taken out at the end of each month and kept in bound folders, separately for each type of record, returns and invoices.

(3) The dealer shall ensure that proper back-up records are also maintained and preserved so that in the event of destruction due to unavoidable accidents or natural calamities, the information can be restored within reasonable period of time. All such records, returns, invoices and other documents (both electronic and hard copy, including back-up records) shall be preserved and retained for a period of six years (counted from the first day of the financial year following the financial year to which a record, return, invoice pertains) or until the assessment becomes final, whichever is later.

(4) It shall be the duty of a dealer, who maintains electronic records, to produce on demand, the relevant records, in hard copy and/ or in the electronically readable format alongwith the flow and treatment of transactions through accounting system, from the stage of initiation to closure and storage to the Appropriate Assessing Authority or any other officer not below the rank of Excise and Taxation Officer.

(5) The dealer shall also provide account of the audit trail and inter-linkages, whether paper or electronic, and the financial accounts record layout, data dictionary and total number of records in each field alongwith sample copies of such records.

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(6) In case any dealer is found to be misusing this facility or not providing access to the information or if there are any other cogent reasons, the Commissioner or any other officer, duly authorised by him, not below the rank of Excise and Taxation Officer may, after recording such reasons and after taking into consideration the explanation tendered by the person regarding the discrepancies, if any, prohibit a person from electronically maintaining or generating any records, returns or invoices using computer.

**57. Manner of authentication of accounts books.**

(1) A dealer when required by the Appropriate Assessing Authority shall produce any book, document or account relating to his business before it for the purpose of authentication.

(2) The Appropriate Assessing Authority shall, as far as possible, with prior notice, authenticate the books of accounts of the dealer.

(3) (a) The Appropriate Assessing Authority shall append his signatures alongwith his seal at one or more places in each of the books, documents or account and record a certificate in the following form at the opening page thereof: -

“Certified that the book/document/account contains---- pages and I have put my signatures alongwith the official seal at pages..... and .....

Date.....

District .....

Signature of the  
Appropriate Assessing

Authority.”

(b) The Assessing Authority shall keep a regular record of such authentication in the respective file of the dealer for utilization at the time of inspection of his premises or accounts or stocks.

(4) The Appropriate Assessing Authority shall make note of such authentication on the list of accounts required to be maintained under clause (b) of sub-section (2) of section 32 by the dealer.

**58. Record of cross checking and survey.**

The appropriate Assessing Authority shall keep a record of the notices issued for the purpose of crosschecking, survey and authentication of account books.

**CHAPTER-VIII**

**CARRIAGE AND TRANSPORT OF GOODS AND INSPECTION OF GOODS IN TRANSIT**

**59. Carriage and transport of goods.**

(1) Every carrier of goods or agent of a transporter including an employee of a transport company or booking agency shall in respect of goods sale or purchase whereof is taxable under the Act, maintain true record of such goods, transported, delivered or received for transport in the forms or transport receipt, forwarding note way-bill, despatch register and delivery register which shall, as far as may be in **Forms VAT-XXII, VAT-XXII-A, VAT-XXII-B, VAT-XXII-C** and **VAT-XXIV** respectively. Such record shall be preserved by him for a period of five years.

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He shall also preserve in record the letters of authority mentioned in clause (c) of sub-rule (3) of this rule for a similar period.

(2) Transport receipts and way-bills shall be serially numbered in a consecutive order. The serial number shall be upto 1,00,000 where-after a fresh series of transport receipts and Way-bill, shall start, intimation thereof shall be given by the transporter to the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer of the district before bringing the fresh series in use.

(3) No carrier of goods or agent of a transport company or booking agency shall transport, accept for booking or release any consignment of goods the sale or purchase of which is taxable under the Act, unless,—

- (a) the consignment is covered by a copy of purchase invoice or sale bill or delivery note as the case may be;
- (b) the particulars regarding consignment intended to be booked are furnished in the forwarding note in **Form VAT- XXII-A** by the consignor;
- (c) the transport receipt bears stamped endorsement from the consignee indicating his full particulars and registration certificate number, if any;

(4) The driver or the person-in-charge of a vehicle shall always carry with him a copy of Way-bill in **Form VAT-XXII-B** or a copy of the transport receipt in **Form VAT-XXII** in respect of each consignment of goods shall also be carried.

(5) Where delivery of consignment is given to the consignee without the aid of Transport Company or booking agency, the owner, driver or the person-in-charge of the vehicle shall maintain the record regarding delivery of consignments in a register in **Form VAT- XXII**.

**<sup>1</sup>59-A Registration of Carrier of Goods etc.** (1) The application for registration in Form-VAT-VIA may be submitted by a Carrier of goods or Courier agent or any other person in-charge of the goods electronically, through of official web-site of the Department to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer in-charge of the district where he has a place of business hereinafter referred to as, “Assising Authority”:

Provided that the Carrier of goods or Courier agent or any other person in-charge, who has filed an online application under this sub-rule, shall submit hard copy thereof within 10 working days form the date of submission of online application to the concerned Assessing Authority for registration in Form-VAT VI-B.

(2) The security required to be furnished under section 35 for registration shall be in the following forms, namely :--

(a) personal bond with two solvent sureties of Rs. 50,000 (fifty thousand) each executed in Form

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<sup>1</sup>After rule 59 the new rule 59-A shall be inserted by the Himachal Pradesh Value Added Tax (Amendment) Rules, 2017 notified vide notification No. EXN-F(10)-21/2016 dated 31-01-2017 published in RHP on 01-02-2017 w.e.f. 01-02-2017.

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VAT-III on a non-judicial paper of the appropriate value.

OR

(b) a fixed deposit receipt of Rupees one lakh duly pledged in the name of Assistant Excise and Taxation Commissioner or Excise and Taxation Officer in-charge or the district concerned.

(3) Where the security furnished by a person is in the form of a surety bond and the surety becomes insolvent or is otherwise incapacitated or dies or withdraws, the person shall, within fifteen days of the occurrence of any of these events, inform the authority granting the registration, and shall, within thirty days of such occurrence, furnish a fresh security.

(4) The request for registration shall be approved within 24 hours of the submission of the online application and hard copy of the Registration Certificate in Form VAT-VI-B may be collected by the applicant on any working day thereafter. The Assessing authority shall conduct the necessary inquiry/verification as it may consider necessary after receipt of the hard copy of the documents. In case any discrepancy is noticed, the Assessing Authority shall direct him to rectify the same within 10 working days failing which the Registration Certificate shall be liable for suspension or cancellation under the Himachal Pradesh Value Added Tax Act, 2005 and rules made thereunder. The Registration Certificate shall be valid from the date of receipt of application or from the date of commencement of liability to pay tax i.e. from the date on

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which the entry of goods has been caused into the local area, whichever is earlier.

(5) The Registration Certificate shall specify the following, amongst other particulars:--

- (a) the location of the business and any other branch of the business;
- (b) the nature/style of the business; and
- (c) the tax or the return period.

(6) The Registration Certificate shall be kept and displayed at the principal place of business and its attested copy shall be kept and displayed at each of the additional places of business to which it relates.

(7) A duplicate copy of Registration Certificate may be issued in case the original Registration Certificate has been lost, destroyed, defaced or mutilated.”.

**60.**  
**Accounts**  
**of goods**  
**received or**  
**despatched**  
**by**  
**registered**  
**dealers.--**

(1) Every registered dealer shall maintain true record of goods received or goods despatched by road in a register which shall be in Form VAT-XXIV and VAT XXIV-A respectively.

(2) No dealer or any person acting on his behalf shall take delivery of goods, the sale or purchase of which is taxable under the Act, or deliver the goods for booking to a carrier of goods including an agent of a transport company or booking agency, unless,—

- (a) a copy of the purchase invoice, sale bill or delivery note, as the case may be, covering the consignment is furnished to the transporter or his representative;
- (b) particulars of consignment intended to be booked are furnished in the forwarding note in **Form VAT-XXII-A**;
- (c) the agent who takes delivery or delivers goods for booking is in possession of a letter of authority bearing his signatures duly attested from the consignee or consignor, as the case may be; **and**
- (d) stamped endorsement indicating his full particulars and registration certificate number under the Act, if any, is recorded on the transport receipts by the consignee.

**61.  
Delivery  
note,  
declaratio  
ns, surety  
bond and  
personal  
bond.**

- (1) The delivery note and the declaration referred to in sub-section (2) and (4) of section 34 shall be in **Form VAT-XXVI** and **VAT-XXVI-A** respectively.
- (2) The declaration referred to in the first proviso to sub-section (4) of section 34 shall be in **Form VAT- XXVII**.
- (3) For purposes of sub-section (6) of section 34, the owner of goods or his representative, the driver or other person-in-charge of the goods vehicle or vessel on behalf of the owner of the goods, shall furnish security, or execute a bond with or without sureties as the officer concerned shall direct. The security bond

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and the personal bond shall be in **Forms VAT-XXVIII** and **VAT-XXVIII-A** respectively.

(4) Notwithstanding anything contained in this rule, no declaration shall be required in respect of the transport of goods meant for personal use and such goods shall not be detained at the check-post/ barrier or other place.

**<sup>1</sup>61A.** (1) Notwithstanding anything contained in rule 61, a registered dealer who imports taxable goods from outside the state and/or who dispatches taxable goods to a place outside the state may furnish a declaration in Form VAT-XXVI-A, electronically through the official web-site of the Excise and Taxation Department.

**Electronic  
declaration  
of Goods  
in Form  
VAT  
XXVI A.**

(2) The dealer shall first make an on line request on the official web-site of the Excise and Taxation Department to his appropriate Assessing Authority for authorization of using Form VAT-XXVI-A.

(3) On receipt of the request of registered dealer in the above manner, the appropriate Assessing Authority may authorize the dealer to use Form VAT-XXVI-A from the official web-site of the Excise and Taxation Department.

(4) The appropriate Assessing Authority after affording due opportunity of being heard to the dealer, may reject such

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<sup>1</sup> Rule 61A added vide notification no EXN-F(10)-7/2011 dated 9-09-2011 Published in RHP (Extra-ordinary) on 9-09-2011.

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request after recording reasons in writing.

**<sup>1</sup>61B.  
Electronic  
Declaration  
of tax  
invoices/  
bills/cash  
memos for  
intra-State  
movement of  
goods**

<sup>2</sup>(1) Notwithstanding anything contained in rules 61 and 61-A, a registered dealer who sells/dispatches goods worth Rs. 30,000/- or more to any purchaser, within the State of Himachal Pradesh shall furnish a declaration regarding tax invoice/bill/cash memo before dispatch of goods in Form VAT-XXVI, electronically through the official website of the Excise and Taxation Department. However, in case of movement of goods involving re-entry into the State the declaration in Form VAT-XXVIA will suffice provided the declarations are made before the dispatch of such goods.

<sup>3</sup>(2) For such class of dealers or goods as may be notified by the State Government, the e-declaration in Form VAT-XXVI shall be compulsory before the dispatch of taxable goods worth Rs. 30,000/- or more in the course of intra-state transactions and non e-declaration before the dispatch of taxable goods shall attract penal action under section 34 of the Himachal Pradesh Value Added Tax Act, 2005. Such

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<sup>1</sup> Rule 61B inserted vide notification no. EXN-F(10)-7/2011-Part dated 01-08-2012 Published in RHP (Extra-ordinary) on 01-08-2012.

<sup>2</sup> As substituted by the Himachal Pradesh Value Added Tax (Third Amendment) Rules, 2013 notified vide Notification No. EXN-F(10)-7/2011-Part. dated 10-09-2013 Published in RHP (Extra-ordinary) on 11-09-2013. Prior to this the rule was as under:-

“Notwithstanding anything contained in rules 61 and 61-A, a registered dealers who dispatches taxable goods to dealers within the State<sup>4</sup> of Himachal Pradesh shall furnish a declaration regarding tax invoice/bill/cash memo for such movement of goods in Form VAT-XXVI, electronically through the official website of the Excise and Taxation Department”.

<sup>3</sup> As substituted by the Himachal Pradesh Value Added Tax (Second Amendment) Rules, 2016 notified vide Notification No. EXN-F(10)-7/2011-Vol.I. dated 28-03-2016 published in RHP on 29-03-2016 w.e.f. 01-04-2016. Prior to this the previous rule was as under:-

“(2) For such class of dealers or goods as may be notified by the State Government, the e-declaration in Form VAT-XXVI shall be compulsory before the dispatch of taxable goods in the course of intra-state transactions and non e-declaration before the dispatch of taxable goods shall attract penal action under section 34 of the Himachal Pradesh Value Added Tax Act, 2005.”

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e-declaration shall also be furnished electronically in case of single registered dealer who sells/dispatches goods in a single vehicle to multiple purchasers within the State and a sum total of such multiple dispatches is more than Rs. 30,000.

<sup>1</sup>The following classes of dealers for the purpose of making compulsory e-declaration *w.e.f.* 01-04-2016 in Form VAT-XXVI before the dispatch of taxable goods in the course of intra-state transactions of goods:-

1. Manufacturers/dealers dealing in the sale of liquor.

It is also notified that the sequence of Manufacturers/dealers dealing in the sale of the goods notified on aforementioned dates under rule 61-B(2) so far will henceforth be as under:--

1. Manufacturers/dealers dealing in the sale of iron and steel.
2. Manufacturers/dealers dealing in plywood and sunmica.
3. Manufacturers/dealers dealing in sale of medicines.
4. Manufacturers/dealers dealing in sale of electrical items.
5. Manufacturers/dealers dealing in sale of edible oils.

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<sup>1</sup> In continuation of the previous entry notified vide notification No. EXN-F(10)-7/2011-Vol.I. dated 28-03-2016 published in RHP on 29-03-2016 *w.e.f.* 01-04-2016. Prior to this the previous entry was notified vide notification No. EXN-F(10)-7/2011-Part dated 21-09-2012 and EXN-F(10)-7/2011-Part dated 10-09-2013 as under:-  
The following classes of dealers for the purpose of making compulsory e-declaration *w.e.f.* 01-12-2012 in Form VAT-XXVI before the dispatch of taxable goods in the course of intra-state transactions of goods:-

1. Manufacturers/dealers dealing in sale of iron and steel.
2. Manufacturers/dealers dealing in plywood and sunmica.

The following classes of dealers for the purpose of making compulsory e-declaration *w.e.f.* 01-10-2013 in Form VAT-XXVI before the dispatch of taxable goods in the course of intra-state transactions of goods:-

1. Manufacturers/dealers dealing in sale of medicines.
2. Manufacturers/dealers dealing in sale of electrical items.
3. Manufacturers/dealers dealing in sale of edible oils.
4. Manufacturers/dealers dealing in sale of marble.
5. Manufacturers/dealers dealing in sale of furniture.
6. Manufacturers/dealers dealing in sale of timber.

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6. Manufacturers/dealers dealing in sale of marble.
7. Manufacturers/dealers dealing in sale of furniture.
8. Manufacturers/dealers dealing in sale of timber.
9. Manufacturers/ Wholesale licensee having license in Form L-1,L-1C,L-1B,L-1BB,L-13 and S-1,S-1A,S-1B dealing in the sale of liquor.

**62.  
Printing,  
custody,  
issue etc. of  
declarations  
in form  
VAT-  
XXVI-A.**

(1) The **Form VAT-XXVI-A** shall be printed by the State Government in triplicate specifically indicating the form as “Original”, “Duplicate” and “Triplicate” and shall be serially numbered according to the scheme of series, number and colour as approved by the Commissioner from time to time.

(2) Any dealer, on whose behalf a declaration in **Form VAT-XXVI-A** is required to be furnished before the officer in-charge of the check-post or barrier or is required to be produced before any other officer referred to in sub-section (4) of section 34 of the Act, shall apply to the Appropriate Assessing Authority for the grant of declaration forms in **Form VAT-XXVI-A** stating clearly his reasonable demand for a period of not more than three months disclosing stock and details of declaration forms already in hand and also the date on which and the number in which he was last issued the declaration form:

Provided that if the Commissioner is satisfied that it is necessary so to do, he may, by order in writing, allow the **Form VAT-XXVI-A** to be issued at the check post or barrier to the owner or person incharge of a goods vehicle or vessel or allow

any class of registered dealers to make use of **Form VAT-XXVI-A** printed (electronically or otherwise) by himself.

(3) If the appropriate Assessing Authority is satisfied that the requisition of the dealer is genuine and reasonable, he may issue him as many declaration forms as he may deem fit on prior payment of price of such forms, to be fixed by Government from time to time, either in cash or on deposit of such price by the dealer in the Government treasury.

(4) The dealer to whom the declaration forms have been issued shall be responsible for their proper custody and use. If a declaration form, whether blank or completed is lost either from the custody of any dealer or in transit, he shall report the loss to the appropriate Assessing Authority from whom he obtained it.

(5) On receipt of report referred to in sub-rule (5), the appropriate Assessing authority shall call upon the dealer to furnish a reasonable security by way of an indemnity bond in **Form VAT-XXVIII-B** in respect of each lost form separately or in respect of all the lost forms collectively to safeguard against the misuse of the same.

(6) No dealer to whom a declaration form has been issued shall transfer the same to another person.

(7) No dealer shall furnish or issue any declaration except in a declaration form obtained by him from the Appropriate Assessing Authority having jurisdiction over his principal place of business and not declared obsolete or invalid under the provisions of sub-rule (10).

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(8) The dealer referred to in sub-rule (3) shall maintain accounts of the declaration forms in a register in **Form VAT- XXVI-B**.

(9) The dealer shall produce the register prescribed in sub-rule (8) on demand by any Assessing Authority or any other officer subordinate to him and duly authorised by him in writing for inspection.

(10) The Commissioner may, by notification in the Official Gazette, declare certain series, designs or colour of declaration form as obsolete and invalid. All the dealers shall, on or before the date from which the declaration forms are so declared obsolete and invalid surrender to the appropriate Assessing Authority all such forms which may be in their possession and obtain in exchange such new forms as may be substituted for the forms declared obsolete and invalid:

Provided that new forms shall not be issued to a dealer until he has rendered account of the old forms issued to him and actually returned the balance in hand, if any, to the appropriate Assessing Authority.

(11) Before a dealer referred to in sub-rule (3) makes demand to the Appropriate Assessing Authority for further issue of declaration forms, such dealer shall furnish to that authority the details of the **VAT- XXXII-A** form previously issued, on the record slip containing the following particulars:—

**RECORD SLIP OF FORMS VAT XXVI-A RECEIVED  
ON ..... FROM THE ASSESSING  
AUTHORITY..... CHECK POST/ BARRIER.**

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| Date  | VAT<br>XXVI-A<br>No. used | Owner/<br>Carrier<br>of<br>goods | Class of<br>goods | Value<br>Rs. | Signature of<br>the dealer |
|-------|---------------------------|----------------------------------|-------------------|--------------|----------------------------|
| 1     | 2                         | 3                                | 4                 | 5            | 6                          |
|       |                           |                                  |                   |              |                            |
|       |                           |                                  |                   |              |                            |
|       |                           |                                  |                   |              |                            |
| Total |                           |                                  |                   |              |                            |

(12) The account of the **Forms VAT-XXVI-A** received and issued to each dealer shall be maintained by the appropriate Assessing Authority in **Form VAT-XXVI-C**.

(13) For the purposes of section **34 (4)** of the Act, the Officer-in-Charge of the check post or barrier will, after satisfying himself about the correctness and completeness of the declarations, sign and stamp them, showing the date of receipt, with his official seal of the check post or the barrier and return duplicate copy of the declaration to the owner or person incharge of the goods vehicle or vessel. The original copy of the declaration shall be forwarded to the appropriate Assessing Authority of the district, in which the dealer concerned has the principal place of business, under a covering statement in **Form VAT-XXVI-D**, or **VAT-XXV-E** in respect of a registered dealer or an un-registered dealer, as the case may be. The Assessing Authority shall cause to be entered the particulars of the declaration forms, received under **Forms VAT-XXVI-D** and **VAT-XXVI-E**, in a register to be prepared dealer-wise in **Form VAT-XXVI-F**.

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(14) In case any dealer liable to pay tax is importing goods meant for the purpose of business from outside the State by Rail, Air, Post office or Courier, he or his agent shall file declaration in **Form VAT-XXVI-A** with the nearest check post or barrier, if any, or appropriate Assessing Authority or the Excise and Taxation Inspector of the Circle as per invoice, delivery note, railway receipt, or any document of this nature:

Provided that in respect of such goods as the Commissioner may notify, the declaration in **Form VAT XXVI-A** shall be furnished in advance only to the appropriate Assessing Authority or the Excise and Taxation Inspector.

(15) The officer in-charge of the check-post/ barrier shall enter the relevant information in the computer and generate serially numbered computerized printouts of **Form VAT-XXVI-A**, in duplicate. The officer in-charge, shall charge such sum as may be fixed by the Commissioner from time to time as service charge for issuing the computer printouts of **Form VAT-XXVI-A** from the owner or person in-charge of the goods.

(16) The officer in-charge of the check-post/ barrier shall retain the original foil of the computer generated declaration in **Form VAT-XXVI-A** and shall return duly stamped and signed to the owner or person in-charge of the goods.

(17) The Commissioner may issue from time to time detailed instructions for issue of blank forms to any dealer, their use, submission after use and surrender of unused forms by him and maintenance of record in relation thereto.

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**63.**  
**Auction of**  
**detained**  
**goods.**

The goods ordered to be detained under sub-section (8) section 34 or other provisions of the Act and these rules but which have not been released shall be sold in public auction after following the procedure hereinafter provided:—

(i) the owner of the goods shall have the first choice to re-acquire the goods on payment of penalty or other dues (including tax) for which the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer in-charge of the district or the officer who impose the penalty or the other dues, shall issue a notice calling upon such person to re-acquire the goods within 10 days of the date of issue of such notice and on such person's failure to do so the goods shall be put to public auction;

(ii) the auction shall be conducted by a committee comprising of Assistant Excise and Taxation Commissioner or Excise and Taxation Officer incharge of the district, the officer imposing the penalty and the officer detaining to goods;

(iii) the auction shall be conducted after the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer incharge of the district or the officer imposing penalty or detaining the goods has certified that the goods have not been released even after the process of law has been completed or the goods are of perishable nature and need immediate disposal;

(iv) the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer incharge of the district may fix a particular date for putting the goods detained to auction and

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such date shall be widely publicized under clause (v) of this rule;

(v) the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer incharge of the district shall cause to be published on the notice-board of his office a list of the goods detained and intended to be sold and the notice shall specify the place, day and time of auction. A notice of fifteen days shall be given before the auction sale is to be conducted. A copy of such notice and list of goods shall also be displayed at one or more public places, Check-posts or Barriers and office of the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer incharge of the district and the Officer incharge of the Check-posts or Barriers at which the goods were detained. A copy of the auction notice shall also be sent to the owner of the goods;

(vi) the intending bidders shall deposit the earnest money equivalent to a sum amounting to ten percent of the estimated value of the goods before the commencement of the auction;

(vii) the auction proceedings shall be recorded in writing;

(viii) the final bid shall be approved by the Deputy Excise and Taxation Commissioner incharge of the Zone, if the auction money exceeds Rupees fifty thousand;

(ix) the auction-purchaser shall pay the sale value of the goods in cash immediately after the sale and he will not be permitted to carry away any part of the goods until he has paid for the same in full and until the sale has been confirmed by the Authority specified in clause (viii). Where the purchaser fails

to pay the bid money, the goods shall be resold by auction at once and earnest money deposited by the defaulting purchaser shall be forfeited to the Government. The earnest money deposited by the unsuccessful bidders shall be refunded to them immediately after the auction is over;

(x) after receiving the amount under the above said procedure the goods shall be delivered under proper receipt.

### CHAPTER-IX

#### DEEMED ASSESSMENT, SCRUTINY OF RETURNS, ASSESSMENT, RE-ASSESSMENT AND RECTIFICATION OF MISTAKES etc.

**64.**  
**Procedure**  
**of deemed**  
**assessment.**

(1) The returns furnished by a dealer under section 16 shall be duly acknowledged in the manner prescribed therefor, and where all the returns relating to a financial year have been filed and are complete in material particulars, the dealer shall, subject to the provisions of sub-rule (2), be deemed to have been assessed for that year:

Provided that where the returns are not complete in material particulars, the dealer shall be given an opportunity to complete the same within thirty days of service of the notice.

(2) For the purposes of sub-section (1) of section 16 a return shall be deemed to be—

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<sup>1</sup>(i) correct, if its version conforms to the balance sheet/profit sheet/profit and loss account/trading account filed by the dealer alongwith annual return and this version can not be impeached by any adverse information, to the contrary, available on record till 20th March of the following financial year; and

(ii) complete, in material particulars, if it contains the entire information required to be furnished therein, is correct arithmetically and is accompanied by the statutory forms as prescribed under the Central Sales Tax Act, 1956 or the Himachal Pradesh Value Added Tax Act, 2005 as applicable or prescribed lists, documents and proof of payment of the full amount of tax due according to the returns and is duly signed by the dealer:.”

Provided that no return shall be deemed to be correct and complete if it is either not accompanied by the statutory or prescribed lists, documents, certificates or declarations or any of these are incorrect or do not set out all the prescribed particulars or are not signed or are improperly signed and if, any list, document, certificate or declaration which is unsigned or not signed by an authorised signatory, it shall be treated as no list or document, certificate or declaration and

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<sup>1</sup>Substituted by the Himachal Pradesh Value Added Tax (3rd Amendment) Rules, 2015 vide notification no EXN-F(10)-2/2015-Loose dated 03-06-2015 published in RHP on 06-06-2015. Prior to this the previous entry was as under:-

“(i) correct, if its version conforms to that of the accounts maintained by the dealer and the account version cannot be impeached by any adverse information, to the contrary, available on record till 30<sup>th</sup> November of the following financial year; and  
(ii) complete, in material particulars if it contains the entire information required to be furnished therein, is correct arithmetically and is accompanied by the statutory or prescribed lists, documents and proof of payment of the full amount of tax due according to the returns and is duly signed by the dealer:”

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the accompanying return shall also be treated to be incorrect and incomplete.

**65.  
Acknowledgement  
of returns to be  
deemed  
assessment order.**

<sup>1</sup>“(1) Save the cases selected for scrutiny under sub-rule(1) of rule 66, all other cases shall be deemed to have been assessed to tax under sub-rule(1) of rule 64 and in respect of such cases, deemed assessment order after due verification shall be generated through the IT system and sent by e-mail by the Assessing Authority by the 20th of March of the following financial year and the same shall be deemed to be a copy of the assessment order. List of all such dealers shall be published on the official website of the department by 30th March of the following financial year:.....

(2) Deemed assessment order shall be as under:--

**Deemed Assessment Order**

“As per annual return bearing acknowledgment No.....dated.....for the assessment year ..... your case stands assessed under section 21(1) of the Himachal Pradesh Value Added Tax Act, 2005. However, if your case is selected for scrutiny/ assessment at any later stage, you will be informed accordingly.”.

Provided that in respect of cases covered under the

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<sup>1</sup> Substituted by the Himachal Pradesh Value Added Tax (3rd Amendment) Rules, 2015 vide notification no EXN-F(10)-2/2015-Loose dated 03-06-2015 published in RHP on 06-06-2015. Prior to this the previous entry was as under:-

“Save the cases selected for scrutiny under sub-rule (1) of rule 66 all other cases shall be deemed to have been assessed to tax under sub- rule (1) of rule 64 and in respect of such cases acknowledgement of the annual return shall be deemed to be the copy of the assessment order:”



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- (v) cases of industrial units availing any concession under sub-section (5) of section 62;
- (vi) <sup>2</sup>XXX                      XXX                      XXX
- (vii) <sup>3</sup>XXX                      XXX                      XXX
- (viii) <sup>4</sup>XXX                      XXX                      XXX
- (ix) <sup>5</sup>cases based on definite intelligence about evasion of tax and mismatches reflecting tax evasion, thrown up by the IT software being used by the Department;
- (x) cases selected at random by the Commissioner;
- (xi) <sup>6</sup>XXX                      XXX                      XXX
- (xii) cases in which the dealer fails to complete the return(s) in material particulars or fails to correct the same after being given an opportunity to do so within maximum period

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<sup>1</sup> In rule-66 of clause (iv) shall be omitted by the Himachal Pradesh Value Added Tax (Fifth Amendment) Rules, 2012 notified vide Notification No. EXN-F(1)-9/2012. dated 14-08-2012 Published in RHP (Extra-ordinary) on 14-08-2012. Prior to this omission clause (iv) was as under:-

“claim of sales made in the course of inter-State trade and commerce or in the course of export of goods out of the territory of India or in the course of import of goods into the territory of India exceeding one lakh rupees in a year;”.

<sup>2</sup> In rule-66 of clause (vi) shall be omitted by the Himachal Pradesh Value Added Tax (Fifth Amendment) Rules, 2012 notified vide Notification No. EXN-F(1)-9/2012. dated 14-08-2012 Published in RHP (Extra-ordinary) on 14-08-2012. Prior to this omission clause (vi) was as under:-

“fall in gross turnover or payment of tax compared to last year;”.

<sup>3</sup> In rule-66 of clause (vii) shall be omitted by the Himachal Pradesh Value Added Tax (Fifth Amendment) Rules, 2012 notified vide Notification No. EXN-F(1)-9/2012. dated 14-08-2012 Published in RHP (Extra-ordinary) on 14-08-2012. Prior to this omission clause (vii) was as under:-

“claim of sale, purchase or branch/ consignment transfer of goods not matching with the accounts of the other party to the transaction;”.

<sup>4</sup> In rule-66 of clause (viii) shall be omitted by the Himachal Pradesh Value Added Tax (Fifth Amendment) Rules, 2012 notified vide Notification No. EXN-F(1)-9/2012. dated 14-08-2012 Published in RHP (Extra-ordinary) on 14-08-2012. Prior to this omission clause (viii) was as under:-

“exceptional cases in which ratio between purchases and sales or between input tax credit and output tax or between stocks and sales is way out of the general trend in the trade or industry;”.

<sup>5</sup> Substituted by the Himachal Pradesh Value Added Tax (3rd Amendment) Rules, 2015 vide notification no EXN-F(10)-2/2015-Loose dated 03-06-2015 published in RHP on 06-06-2015. Prior to this the previous entry was as under:-

“cases based on definite intelligence about evasion of tax;”

<sup>6</sup> In rule-66 of clause (xi) shall be omitted by the Himachal Pradesh Value Added Tax (Fifth Amendment) Rules, 2012 notified vide Notification No. EXN-F(1)-9/2012. dated 14-08-2012 Published in RHP (Extra-ordinary) on 14-08-2012. Prior to this omission clause (xi) was as under:-

“cases of any particular trade or trades which the Commissioner may select; and.”.

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of fifteen days from the date of notice.

### **67. Notice of assessment.**

(1) The appropriate Assessing Authority shall, in each case selected for scrutiny under rule 66, every case where the returns are not correct and complete and in other cases where it appears to the Appropriate Assessing Authority to be necessary to make an assessment under section 21 or 22 in respect of a dealer, he shall serve a notice in **Form VAT-XXIX** upon him:—

(a) stating the period or the return period or periods in respect of which assessment is proposed; and

(b) calling upon him to produce his books of accounts and other documents, which such authority wishes to examine, together with any objection which the dealer may wish to prefer and any evidence which he may wish to produce in support thereof,

and he shall fix a date, ordinarily not less than 10 days after the date of the service of the notice for producing such accounts and documents and for considering any objection which the dealer may prefer.

(2) The assessments under sub-rule (1) shall be completed within three months after service of the notice.

### **68. Recording of dealer's objection and**

(1) A dealer who has been served with a notice under rule 67, may prefer an objection in writing personally or through an agent. No fee shall be payable in respect of any such objection.

**evidence.**

(2) The Appropriate Assessing Authority may make such enquiries, in respect of the objections made under sub-rule (1), as it may deem fit and record a finding thereon. It may also depute an Inspector who has been authorised in this behalf to record the dealer's objection and to record any evidence brought in support thereof.

(3) The Appropriate Assessing Authority may, for the purpose of assessment, or for ascertaining the latest position of business done by the dealer visit any or all place(s) of business of a dealer whose gross turnover for the period under assessment exceeds five hundred lakh rupees, and it may inspect and examine with the assistance of such other officers or officials as it considers necessary all business activities, processes, accounts, records, documents and other things relevant to the assessment proceedings and where such visits are made, a day-to-day record of the same shall be kept.

**69.  
Assessment  
of tax and  
imposition  
of penalty.**

(1) After considering any objection made by the dealer, any evidence produced in support thereof, the outcome of enquiries made under rule 67 the appropriate Assessing Authority after giving the dealer an opportunity of being heard, shall assess the amount of tax and impose penalty, if any, to be paid by the dealer within the period specified in sub-rule (2) of rule 67.

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(2) Notwithstanding anything to the contrary contained in these rules, in case of a works contract, tax shall be assessed on the “taxable turnover” of the works contractor after deducting all sums towards labour charges, other than any sum on account of labour charges includible in the “turnover” of a dealer under clause (zd) of section 2 of the Act, which are directly related with the goods, property in which has passed in the execution of works contract, whether as goods or in some other form:

Provided that where the labour charges, are not determinable from the accounts of the works contractors, or are considered un-reasonably high considering the nature of the contract, the deductions towards labour charges shall be allowed by the Assessing Authority according to the limits prescribed in column (3) for the type of contract specified in column 2 of the Table given below: -

**TABLE**

| Sr. No. | Type of contract   | Labour charges at percentage of the value of the contract |
|---------|--|---|
| 1       | 2  | 3   |
| 1.      | Fabrication and installation of plant and machinery.   | 25  |
| 2.      | Fabrication and creation of structural works of iron and steel including fabrication, supply and erection of iron trusses, purlines etc. | 15  |
| 3.      | Fabrication and installation of cranes and joints.   | 15  |
| 4.      | Fabrication and installation of  | 15  |

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|     |  |    |
|-----|--|----|
|     | elevators (lifts) and escalators.  |    |
| 5.  | Fabrication and installation of rolling shutters and collapsible gates   | 15 |
| 6.  | Civil works like constructions of building, bridges, roads/dams, barrages, canal and diversions.                         | 25 |
| 7.  | Installation of doors, door frames, windows frames and grills.   | 20 |
| 8.  | Supply and fixing of tiles, slabs, stones and sheets.  | 20 |
| 9.  | Supply and installation of air conditioning equipments including deeps freezers, cold storage plant and dee-humidore.    | 15 |
| 10. | Supply and installation of air conditioners and air coolers.   | 15 |
| 11. | Supply and fitting of electrical goods, supply and installation of electrical equipments including transformers.         | 15 |
| 12. | Supply and fixing of furniture's and fixtures, partitions including contracts for interior decoration and false ceiling. | 20 |
| 13. | Construction of Railway coaches and wagons on under carriages supplied by railway.                                       | 20 |
| 14. | Construction or mounting of bodies of motor vehicles and constructions of trailers.                                      | 20 |
| 15. | Sanitary fitting for plumbing and drainages or sewerage.   | 25 |
| 16. | Laying under ground or surface pipe lines, cables or conductors.   | 30 |
| 17. | Dying and printing of textiles.  | 30 |
| 18. | Supply and erection of weighing machines and weigh bridges.  | 15 |
| 19. | Painting polishing and white washing.  | 30 |
| 20. | All other contracts not specified from serial No. 1 to 19 above:   | 25 |

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Provided further that the Assessing Authority shall not allow any deduction towards labour charges unless the works contractor has specifically preferred the claim therefor and unless such claim is found by the Assessing Authority to be proper and justified in each case.

(3) Every order of assessment shall be recorded in writing and where the Assessing Authority determines the turnover of a dealer at a figure different from that shown in the return submitted under the provisions of these Rules, the order shall state briefly the reasons therefor, but a failure to state reasons shall not effect the validity of the assessment order.

(4) Every assessment order recorded by the appropriate Assessing Authority shall be communicated to the dealer and a certified copy of the same assessment order, alongwith Tax Demand Notice, if any, shall be supplied to him free of cost.

### **70. Tax demand notice.**

(1) If any sum is payable by the dealer under rule **69**, the appropriate Assessing Authority shall serve a notice in **Form VAT-XXX** upon him specifying the date, not less than fifteen days and not more than thirty days from the date of the service of the notice, on or before which payment shall be made and he shall also fix a date, on or before which the dealer shall furnish the receipted challan in proof of such payment.

(2) When the challan is produced, the appropriate Assessing Authority shall make the necessary entry in the personal file of

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the dealer and the Demand and Collection register in **Form VAT-XVII**.

**71. Register of institution and assessment of cases.** Every Assessing Authority shall maintain a Peshi register in **Form VAT-XXXI** and an Assessment register in **Form VAT-XXXII** in which he shall enter the details of each case instituted and each case assessed respectively.

**72. Re-assessment of tax and rectification of clerical or arithmetical or other mistakes.** (1) The appropriate Assessing Authority shall send a notice in **Form VAT-XXXIII**, to the dealer specified in section 23(1) of the Act, and after hearing him and making such enquiry as it considers necessary, may proceed to re-assess the tax payable on the turnover, which has been under-assessed or has escaped assessment and also take action to impose penalty and recover interest under the Act.

(2) The Assessing Authority, under sub-section (2) of section 23 or any Appellate Authority or any other officer appointed under section 3 of the Act or the Commissioner may, rectify any clerical or arithmetical mistake apparent from the record of any order passed by it:

Provided that no such rectification which has the effect of enhancing the tax, interest, penalty or any other liability shall be made unless the authority concerned has given notice in **Form VAT-XXXIII** to the dealer concerned of its intention to do so and has allowed him a reasonable opportunity of being heard:

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Provided further that the Commissioner may, in the like manner rectify any mistake apparent from the record under section 47 of the Act.

(3) Any additional demand created or any refund due as a result of the rectification shall be recovered or allowed as the case may be, in the manner provided for recoveries and refunds under the Act and these rules.

**73.**  
**Jurisdiction**  
**of**  
**Assessing**  
**Authorities.**

(1) An Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer, incharge of the district and other Excise and Taxation Officers shall exercise the powers of Assessing Authority in relation to all dealers within his territorial jurisdiction, subject to the overall control of the Deputy Excise and Taxation Commissioner of the zone.

(2) The Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, incharge of the district may on an application made to him in this behalf, for reasons to be recorded in writing by an order transfer any case from the file of Excise and Taxation Officer serving in his district, to his own file and vice-versa.

(3) The Deputy Excise and Taxation Commissioner of the zone may suo-moto or on application made to him in this behalf, by order in writing, transfer any case from one Assessing Authority to another of the same district:

Provided that where an application for such transfer lies under sub-rule (1), no application under this sub-rule shall lie

unless the former application has been rejected under sub-rule (1).

**<sup>1</sup>73-A.** For the purpose of section 50-A, notice in Form-XLV shall be  
**Notice for locking** issued immediately after locking of the Tax Identification  
Number and suspension of e-services.”  
**TIN:-**

## CHAPTER-X

### PROCEDURE FOR REFUNDS

**74.** An application for refund of any amount admissible under  
**Application for refund.** section 28 shall be made to the appropriate Assessing  
Authority <sup>2</sup>[in Form VAT-XLV] and shall contain the grounds  
on which the refund is claimed.

**75.** (1) When the Assessing Authority is satisfied after such  
**Determination of amount of refund and sanction.** scrutiny of accounts and such inquiries as it considers  
necessary that the claim for refund is admissible, he shall  
determine the amount of refund due and shall, if the amount  
to be refunded:—

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<sup>1</sup> New Rule 73-A shall be inserted by the Himachal Pradesh Value Added Tax (3rd Amendment) Rules, 2015 vide notification no EXN-F(10)-2/2015-Loose dated 03-06-2015 published in RHP on 06-06-2015.

<sup>2</sup> The words, figures and signs “in Form VAT-XLV” shall be inserted by the Himachal Pradesh Value Added Tax (4th Amendment) Rules, 2014 notified vide notification No. EXN-F(10)-16/2014 dated 22-09-2014 published in RHP on 23-09-2014 w.e.f. 01-10-2014.

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- <sup>1</sup>(i) does not exceed <sup>2</sup>“ten” lakh rupees, record an order sanctioning the refund within 30 days of the receipt of the application in Form VAT-XLV;
- (ii) exceeds <sup>3</sup>“ten” lakh rupees but does not exceed one crore rupees, he shall submit the record of the case within a period of 07 days together with his recommendations to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer In-charge of the district, as the case may be, who shall pass the order within a period of 60 days thereof;
- (iii) exceeds one crore rupees, he shall submit the record of the case within a period of 07 days from the date of receipt of application in Form VAT-XLV together with his recommendations to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer In-charge of the district, as the case may be, who shall submit the same alongwith his

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<sup>1</sup> In sub-rule(1), for clauses(i) to (iv) shall be substituted by the Himachal Pradesh Value Added Tax (4th Amendment) Rules, 2014 notified vide notification No. EXN-F(10)-16/2014 dated 22-09-2014 published in RHP (Extra-ordinary) on 23-09-2014 w.e.f. 01-10-2014. Prior to this the previous entry was substituted vide Notification No. EXN-F(1)-4/2011 dated 23-08-2012 Published in RHP on 23-08-2012 was as under:-

- (i) does not exceed ‘**twenty five**’ thousand rupees, record an order sanctioning refund;
- (ii) exceeds ‘**twenty five**’ thousand rupees but does not exceed ‘**seventy five**’ thousand rupees, submit the record of the case together with his recommendations to the Assistant Excise and Taxation Commissioner or Excise and Taxation officer In-charge of the District, as the case may be, for orders;
- (iii) exceeds ‘**seventy-five**’ thousand rupees but does not exceed ‘**three lac**’ rupees, submit through Assistant Excise and Taxation Commissioner or Excise and Taxation Officer Incharge of the District, the record of the case together with his recommendations to the Deputy Excise and Taxation Commissioner or other officer Incharge of the zone (except Flying Squads) concerned, as the case may be, for orders; and
- (iv) exceeds ‘**three lac**’ rupees, submit through the officers Incharge of the District and Zone concerned, the record of the case together with his recommendations to the Commissioner for orders;

<sup>2</sup> In clause (i) of rule-75, the word “Five” shall be substituted by the Himachal Pradesh Value Added Tax (Fourth Amendment) Rules, 2017 notified vide notification No. EXN-F(10)-16/2014 dated 27-04-2017 published in RHP on 29-04-2017.

<sup>3</sup> In clause (ii) of rule-75, the word “Five” shall be substituted by the Himachal Pradesh Value Added Tax (Fourth Amendment) Rules, 2017 notified vide notification No. EXN-F(10)-16/2014 dated 27-04-2017 published in RHP on 29-04-2017.

recommendations within a period of 15 days to the Deputy Excise and Taxation Commissioner or officer In-charge of the zone(except flying squads) concerned, as the case may be, for orders who shall pass orders within a further period of 90 days;

and the Assessing Authority shall record the order sectioning the refund mentioned in clauses(ii) and (iii) only in accordance with the orders made by authorities specified in respective clause; and

and the Assessing Authority shall record the order sanctioning the refund mentioned in clauses (ii), (iii) and (iv) only in accordance with the orders made by authorities specified in respective clause.

(2) When an order for the refund of any amount has been made, the officer-in-charge of the district ---

- (i) shall, if the dealer desires payment in cash issue to him a refund payment order in **Form VAT-XXXIV** for such amount as may remain after adjusting the recovery of any amount due from the dealer or other person;
- (ii) if the dealer desires payment by adjustment against any amount subsequently payable by him the officer-in-charge of the district or the appropriate Assessing Authority shall issue refund adjustment order in **Form**

**VAT-XXXV** authorising the dealer to deduct the sum to be refunded from the amount payable by him in respect of the period for which a return is to be filed subsequent to the issue of such refund adjustment order or from any amount determined to be payable by him subsequently. After allowing adjustment the officer-in-charge of the district or the Assessing Authority, as the case may be, shall cause a refund adjustment order to be cancelled.

(3) Where a refund payment order or a refund adjustment order is issued the authority issuing such order shall simultaneously record an order sanctioning the interest payable, if any, under section **19** on such refunds specifying therein, the amount of refund the payment of which was delayed, the period of delay for which such interest is payable and the amount of interest payable by the State Government and shall communicate the same to the dealer to whom the interest is payable and also to the Commissioner stating briefly the reasons for the delay in allowing the refund. Where an order for the payment of interest on delayed refund under this rule has been made, the sanctioning authority shall issue to the dealer interest payment order.

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<sup>1</sup>(4) where any refund accrues on account of erroneous payment payment made electronically through the departmental website wherein either the period or the head of account or where payment is credited into incorrect TIN or errors of similar nature, the dealer shall make the payment afresh electronically and thereafter apply for refund to the Assessing Authority concerned. The Assessing Authority shall after due verification of such claim, refund such erroneously made payment within 15 days of the date of application made by the dealer in this regard.

(5) the Commissioner shall select certain number of cases wherein refund have been allowed, for scrutiny either mechanically or through computers with a view to examine legality and propriety of such orders by a team of designated officers headed by Deputy Excise and Taxation Commissioner.”.

<sup>2</sup>75A. (1) Notwithstanding anything contained in rule 74, any registered dealer may apply for refund electronically by way of providing all requisite information on the web-site of the Excise and Taxation Department.

Electronic filing of application and approval of Refund.

(2) Subject to the provision of section 28 of the Act, where the appropriate Assessing Authority, after having verified the deposit, is satisfied that the payment made by a dealer or a

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<sup>1</sup> After existing sub-rule(3), the new sub-rule, shall be inserted by the Himachal Pradesh Value Added Tax (4th Amendment) Rules, 2014 notified vide notification No. EXN-F(10)-16/2014 dated 22-09-2014 published in RHP (Extra-ordinary) on 23-09-2014 w.e.f. 01-10-2014.

<sup>2</sup> Rule 75A added vide notification no EXN-F(10)-7/2011 dated 9-09-2011 Published in RHP (Extra-ordinary) on 9-09-2011.

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person is in excess of any tax, penalty, interest or other sum due, as a result of an assessment made or in pursuance of an order passed by authority or appropriate Assessing Authority, either suo moto or on an application made in this behalf by the dealer electronically, shall pass an order of refund, and shall issue a refund payment order in Form VAT XXXIV or refund adjustment order in Form VAT XXXV, and also directing the bank, as may be specified by the Commissioner, to transfer the amount of refund (in case of Refund Payment Order) into the account of the dealer mentioned by him and shall send a copy thereof to the Treasury office.

<sup>1</sup>75B. Per-assessment claim of excess input tax credit related refund.

For the purpose of first proviso to sub-section(1) of section 28 a dealer may apply for pre-assessment refund of excess input tax credit against bank guarantee of equal amount subject to the following conditions:--

- (i) the dealer has a gross turnover of five crore rupees and above in the preceding year;
- (ii) all statutory Forms under the Himachal Pradesh Value Added Tax Act, 2005 and Central Sales Tax Act, 1956, as applicable, for the year under pre-assessment refund claim, have been submitted alongwith the application for refund;
- (iii) The dealer is not a tax or return defaulter and has not been penalized for any offence under the Himachal

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<sup>1</sup>New rule 75B shall be inserted by the Himachal Pradesh Value Added Tax (4th Amendment) Rules, 2015 notified vide notification No. EXN-F(10)-16/2014 dated 07-11-2015 published in RHP on 10-11-2015.

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Pradesh Value Added Tax Act, 2005 for the past three years;

- (iv) The dealer must have filed all such returns online electronically for the period to which the claim pertains;
- (v) the claim for refund has been filed in Form VAT-XLV by the dealer;
- (vi) the claimant dealer shall be solely responsible for verification of the tax payments made by the sellers on whose tax invoices he has claimed the input tax credit and shall ensure that the sellers have deposited the tax in respect of his purchases from them. If the sellers have not paid the tax, the claimant dealer shall make the said payment alongwith interest. However, for the year 2014-15 onwards such claims shall be entertained only if the tax payment by all the dealers involved in the input tax credit have been made electronically through the official website of the Department; and
- (vii) the refund claim may be claimed manually or electronically through the official website of the Department.

Bank Guarantee for such pre-assessment refund claims may be accepted subject to satisfaction of the following conditions:-

<sup>1</sup>75C. Bank Guarantee for pre-assessment refund.

- (i) Bank Guarantee shall be for an amount equal to the

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<sup>1</sup> New rule 75C shall be inserted by the Himachal Pradesh Value Added Tax (4th Amendment) Rules, 2015 notified vide notification No. EXN-F(10)-16/2014 dated 07-11-2015 published in RHP on 10-11-2015.

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amount being claimed as refund;

- (ii) Bank Guarantee shall be from any branch of a bank notified as a Government Treasury. A non-resident dealer may furnish a bank guarantee from any branch, situated outside Himachal Pradesh of a bank which is notified as Government Treasury in Himachal Pradesh; and
- (iii) Bank Guarantee furnished shall be for a period of 36 months.

<sup>1</sup>75D.  
Grant of  
Pre-  
assessment  
refund  
against  
Bank  
Guarantee.

Subject to furnishing of correct and complete application in Form VAT-XLV and bank guarantee under rule 75C, the prescribed Authority under sub-rule(1) of rule 75 shall grant refund to the dealer within 45 days of the application filed by the dealer.

The Assessing Authority shall assess every case where pre-assessment refund has been granted within 18 months of the grant of such refund.

<sup>2</sup>75E.  
Assessment  
of pre-  
assessment  
refund.

(1) Notwithstanding anything contained in rule 66, the Assessing Authority or the Audit Cell in the office of Excise and Taxation Commissioner shall scrutinize and finalize every case where pre-assessment refund has been granted within 36

<sup>3</sup>75F.  
Scrutiny of  
pre-  
assessment  
refund.

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<sup>1</sup> New rule 75D shall be inserted by the Himachal Pradesh Value Added Tax (4th Amendment) Rules, 2015 notified vide notification No. EXN-F(10)-16/2014 dated 07-11-2015 published in RHP on 10-11-2015.

<sup>2</sup> New rule 75E shall be inserted by the Himachal Pradesh Value Added Tax (4th Amendment) Rules, 2015 notified vide notification No. EXN-F(10)-16/2014 dated 07-11-2015 published in RHP on 10-11-2015.

<sup>3</sup> New rule 75F shall be inserted by the Himachal Pradesh Value Added Tax (4th Amendment) Rules, 2015 notified vide notification No. EXN-F(10)-16/2014 dated 07-11-2015 published in RHP on 10-11-2015.

months of the grant of such refund.

(2) If upon scrutiny of such refund the Assessing Authority concludes that the refund has been willfully and fraudulently claimed, it shall impose a penalty equal to twice the amount of refund so claimed.

(3) If, scrutiny of such cases are not completed within 36 months, as required under sub-rule(1), the Bank Guarantee may be re-rolled over or a fresh Bank Guarantee may be obtained.”.

**76. Claim of adjustment.** In support of claim for deduction according to rule **75**, a dealer shall attach refund adjustment order to the next return to be furnished by him.

## CHAPTER-XI

### APPEAL AND REVISION

**77. Submission of appeal or application for revision.** (1) Every memorandum of appeal under section **45** shall –

(a) (i) be in writing; and

<sup>1</sup>(ii) be in **Form VAT-XXXVI** when appeal is filed under section **45(1)** (a) or (b), and in **Form VAT-XXXVII** when appeal is filed under section **45(1)** (c);

(b) specify all the particulars given in **Form VAT-XXXVI** or in **Form VAT-XXXVII** as the case may be;

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<sup>1</sup> In rule 77 in subrule(1), for clauses(ii) shall be substituted by the Himachal Pradesh Value Added Tax (Amendment) Rules, 2016 notified vide notification No. EXN-F(10)-3/2014 dated 25-02-2016 Published in RHP on 01-03-2016.

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- (c) contain a clear statement of facts and grounds of appeal briefly but clearly set out;
  - (d) state precisely the relief prayed for;
  - (e) be accompanied by —
    - (i) the original order against which appeal is made or certified copy thereof unless the omission to do so or to produce such order or copy is explained at the time of presentation of a memorandum of appeal to the satisfaction of the appellate authority; and
    - (ii) proof of payment of tax (including interest, payable) or of penalty, or of both unless the inability to make payment of these amounts is proved and unless a written prayer to that effect has been submitted alongwith the memorandum of appeal;
  - (f) be signed and verified by the appellant or by an agent duly authorised by him in that behalf in the manner provided in **Form VAT-XXXVI** or in **Form VAT-XXXVII**, as the case may be.
- (2) Every application for revision under sub-section (3) of section **46** shall be in **Form VAT-XXXVIII**.
- (3) The provisions of sub-rule (1) except the provisions of sub-clause (ii) of clause (f), shall also apply mutatis mutandis in relation to the submission of application for revision.

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- (4) The memorandum of appeal under sub-rule (1) or application for revision under sub-rule (2) shall either be presented by the appellant or applicant or his agent, as the case may be to the appellate or revisional authority or be sent to the said authority by registered post.
- (5) The memorandum of appeal or application for revision shall be accompanied by the order in original against which it is made or duly authenticated copy thereof, unless the omission to produce such order or copy is explained at the time of the presentation of the appeal or application for revision to the satisfaction of the appellate or revising authority.

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77-A.  
*Qualifications  
and other  
terms of office  
etc. of the  
Chairperson*

.—(1) A person shall be qualified for appointment as the Chairperson of the Appellate Tribunal to be called the ‘Himachal Pradesh Tax Tribunal’ (hereinafter referred to as ‘the Tribunal’) if he has been a Judge of a High Court or he is eligible to be judge of High Court, (an Advocate with a minimum practice of ten years in a High Court or the Supreme Court of India) or he is or has been a commissioner-cum-Secretary to the Government of Himachal Pradesh or he is a Chartered Accountant with a minimum practice of fifteen years in a Tax Tribunal.

(2) The Chairperson, shall on appointment be required to take the oaths of allegiance to the Constitution of India, office and secrecy in the following forms, namely:—

### **FORM OF OATH OF ALLEGIANCE**

I \_\_\_\_\_ do \_\_\_\_\_ solemnly affirm that I will be faithful and bear true allegiance to India and to the Constitution of India as by Law established and that I will loyally carry out the duties of my office.

I \_\_\_\_\_ appointed as a Chairperson of the Himachal Pradesh Tax Tribunal do solemnly declare that I will faithfully perform the duties of my office to the best of my ability, knowledge and judgment

### **FORM OF OATH OF SECRECY**

I \_\_\_\_\_ do \_\_\_\_\_ solemnly affirm that I will not directly or indirectly communicate or reveal to any person or persons any matter which shall be brought under my consideration or shall become known to me as Chairperson of the Himachal Pradesh Tax Tribunal except as may be required for the discharge of my duties as Chairperson.

3. The Chairperson of the Tribunal shall not be removed from his office except on the ground of proved misbehavior or incapacity on account of unsoundness of mind or otherwise after an inquiry made in which such Chairperson had been informed of the charges against him and given a reasonable opportunity of being heard in respect of the charges.

4. The Chairperson of the Tribunal may, at any time, in writing under his hand addressed to the State Government resign his office and such resignation shall take effect from the date of its acceptance

5. A vacancy occurring in the office of the Chairperson of a Tribunal shall be filled in by the State Government in accordance with the provisions of the Act and these rules.

6. The Tribunal shall sit at such place or places within its jurisdiction as it may deem fit.

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**77-B. Salary and Allowances of the Chairperson of the Tribunal**

(1) The salaries and allowances of the Chairperson of the Tribunal, shall be as follows:—

(a) if, he is a retired judge of the High Court or a retired member of the Indian Administrative Service, he shall get the last pay drawn by him at the time of retirement, less the amount of gross monthly pension, but his pay plus gross monthly pension, shall not exceed the last pay drawn by him at the time of retirement.

Provided that the Chairperson shall

1, in addition to the last pay drawn, be entitled to such allowances as are from time-to-time sanctioned by the State Government to the highest grade of Group 'A' officers of the State Government:

Provided that the salaries and allowances in case of the Chairman being an Advocate or Chartered Accountant, shall be equal to the scale of pay and allowances as are entitled to officers of the level of the Commissioner-cum-Secretary to the State Government; and

(b) if, he is a serving member of the Indian Administrative Service, he shall get such salaries and allowances, as he would have drawn, had he not been appointed the Chairperson of a Tribunal:

Provided that if the person appointed as Chairperson of a Tribunal retires during this tenure as such, his salaries and allowances immediately after the date of retirement, shall be such, as are provided in part (a) of this sub-rule.

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**Explanation.**—The words “gross monthly pension” as used in this rule, shall mean the aggregate pension without commutation.

(2) The Chairperson, of the Tribunal, shall be entitled to—

- (a) Travelling allowance for journeys performed in connection with the official duties at the rates as are admissible to the highest grade among Group ‘A’ of the State Government.
- (b) such medical facilities as are admissible to the highest grade among Group ‘A’ Officers of the State government; and
- (c) such kind of leave, including casual leave and leave salary as admissible to the Group ‘A’ officer of the State Government.

**77-C.  
Expenditure  
etc**

The expenditure of the Tribunal including all salaries, allowances and pensions, payable to or in respect of the Chairperson and the officers or officials of the Tribunal shall be charged upon the Consolidated Fund of the State.

**77-D.  
Provident  
Fund**

The Chairperson shall be entitled to elect to subscribe to the General Provident Fund in accordance with the General Provident Fund (Central Services) Rules, 1960, as amended from time to time and orders issued thereunder. If he so elects, he shall be entitled to carry forward the balance in his Provident Fund Account to the New Provident Fund Account.

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**77-E Other Conditions of Service** The conditions of service of the Chairperson for which no express provisions have been made in these rules, shall be the same as are applicable to the Commissioner cum- Secretary to the State Government”

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**77-F.**  
**Procedure**  
**to be**  
**followed**  
**and the seal**  
**of the**  
**Tribunal**

- (1) The Tribunal shall observe the same office hours and holidays as are observed by the State Government.
- (2) An appeal or application for revision shall be registered by endorsing on it the date of its receipt and shall thereafter be caused to be entered in a register to be kept for the purpose.
- (3) As soon as may be after the registration of the appeal or application for revision, a notice shall be sent to the appellant and the respondent or applicant or their agents appointed for the purpose intimating the date which the Tribunal may fix for the hearing of the appeal or application for revision. A copy of the memorandum of appeal shall also be furnished to respondents. the Tribunal shall call for the record of the case from the concerned authority.
- (4) The service of notice shall be made as per the procedure laid down in Rule 84.
- (5) When an appeal or application for revision has been dismissed in default or disposed of ex parte, the appellant or the applicant may apply to the Tribunal for re-admission of the appeal or the application duly supported by an affidavit; and where it is shown to the satisfaction of the Tribunal that he was prevented by sufficient cause from appearing when the appeal or the application was called for hearing the Tribunal shall re-admit the appeal or the application and may order the payment of such cost not exceeding one thousand rupees as the Tribunal may direct.

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- (6) An application for re-admission of an appeal or application dismissed in default or disposed of *ex parte* shall be made within thirty days from the date of communication of such order:

Provided that the Tribunal may entertain the application after expiry of the period of thirty days if it is satisfied that the petitioner was prevented by sufficient cause from filing the application in time.

- (7) On the date fixed for hearing or on any other date to which the hearing may be adjourned, the appellant or applicant or his agent shall ordinarily be heard first in support of his appeal. The respondent or his agent shall, if necessary, be heard next and in such cases the respondent shall be entitled to file reply to the appeal or the application

- (8) The appellant or the applicant shall not be entitled to produce additional evidence whether oral or documentary before the Tribunal, but if—

(a) the authority from whose order the appeal is preferred has refused to admit evidence which ought to have been admitted; or

(b) the appellant or the respondent in appeal seeking to adduce additional evidence satisfies the Tribunal that such evidence notwithstanding the exercise of due diligence was not within his knowledge or could not be produced by him at or before the time when the order under appeal was passed; or

(c) the Tribunal required any documents to be produced or any witness to be examined to enable it to pass order in appeal the Tribunal may allow such evidence or document to be produced or witness to be examined:

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Provided that the other party shall, in such cases, be entitled to producer rebutting evidence, if any.

- (9) If the Tribunal is of the opinion that any witness should be examined in connection with any case before it, it may either examine such witness itself or issue a commission to any Officer of the Excise and Taxation Department for examining the witness in the presence of the other side who will have the right of cross examination.
- (10) The Tribunal may on such terms as it thinks fit, and at any stage, adjourn the hearing of any appeal.
- (11) If an appellant or applicant dies while the appeal or application for revision is pending and it cannot be proceeded with unless his legal representative is brought on record, the Tribunal shall adjourn further proceedings to enable his legal representative to appear and apply for being made a party. If the legal representative fails to do so within ninety days from the date on which the appellant dies, the appeal or the application for revision shall abate as regards the deceased.
- (12) Notwithstanding anything contained in sub-rule 11 there shall be no abatement by reason of the death of any party or respondent between the conclusion of the hearing and passing of the order, but the order may, in such a case, be passed notwithstanding the death and shall have the same force and effect as if it had been passed before the death took place.

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- (13) If a question arises in any appeal or application for revision whether a person is or is not the legal representative of a deceased appellant or respondent such question may be determined by the Tribunal in a summary way, if necessary, after taking evidence.
- (14) If during the pendency of an appeal or application for revision before the Tribunal, the business of any dealer who is a party is assigned to, or devolves upon some other person either wholly or in part, the Tribunal may, on an application of such assignee or such person on whom the business devolves, add such person as party to the appeal.
- (15) If a dealer, who is party to an appeal, becomes insolvent and his estate becomes vested in the assignee or Receiver, the latter, may, by leave of the Tribunal be made a party to the appeal or the application for revision.
- (16) Whenever an order of abatement or dismissal has been passed in a case where the appellant or the applicant had died, his legal representative(s), in a case where the appellant/ applicant has died, the appellant or the applicant and in a case where the appellant or the applicant becomes insolvent and his estate becomes vested in the assignee or Receiver such assignee or Receiver may, within sixty days from the date of communication of such order apply to the Tribunal for setting aside the abatement or dismissal and the Tribunal shall, on sufficient cause being shown to its satisfaction set aside abatement or dismissal and proceed with the appeal or the application for revision.

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- (17) the Tribunal shall ordinarily hear and dispose of the appeals and the revisions under the Act ordinarily within six months of their admission and at most within the maximum period of not more than one year.
- (18) The procedure prescribed in these rules relating to other matters shall apply mutatis mutandis for the relevant purposes.
- (19) The seal of the Tribunal shall be “The Himachal Pradesh Tax Tribunal” with the normal insignia of three lions used by the State Government.
- (20) The Tribunal shall submit the returns of institution, disposal and pendency of appeals and revisions as may, from time-to-time, be required by the State Government, in the Department of Excise and Taxation.

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<sup>1</sup> Rule 77-A, 77-B, 77-C, 77-D, 77-E, and 77-F inserted by the Himachal Pradesh Value Added Tax (First Amendment) Rules, 2008 notified vide Notification No. EXN-A(1)-1/2008 dated 12-9-2008.

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**78. Summary rejection.**

(1) If the memorandum or appeal or application for revision omits to state any of the particulars required under rule 77 or is not accompanied by the orders against which it is made or a duly authenticated copy thereof, the appeal or application for revision may be summarily rejected:

Provided that no appeal or application for revision shall be summarily rejected under this sub-rule unless the appellant or the applicant is given an opportunity to amend the memorandum of appeal or application for revision, as the case may be.

(2) The appeal or application for revision may also be summarily rejected on grounds other than those specified in sub-rule (1) which the appellate or revising authority may consider sufficient and which shall be reduced in writing by the appellate or revising authority:

Provided that before an order summarily rejecting an appeal or an application for revision under this sub-rule is passed, the appellant or applicant shall be given an opportunity of being heard.

**79. Hearing and disposal of appeals or applications for revision.**

(1) If the appellate or revisional authority does not reject the appeal or application for revision under rule 78, it shall admit the appeal or application for revision and shall fix a date for its hearing.

(2) The appellate authority shall send a copy of the memorandum of appeal to the authority or officer against whose order the appeal has been preferred asking him to send

the record of the order appealed against together with his comments.

(3) The Tribunal shall send a copy of application made to it under sub-section (3) of section 46 of the Act to the Commissioner against whose order application for revision has been preferred and call for the record of the case together with his comments.

(4) (i) The appellate authority shall give a notice of hearing to the appellant and to the authority or officer against whose order the appeal under section 45 has been preferred. Such notice may be delivered personally or may be sent by post.

(ii) The Tribunal shall give a notice of hearing to the applicant who made the application under sub-section (3) of section 46 of the Act and to the authority or officer against whose order the application for revision has been preferred. Such notice may be delivered personally or may be sent by post.

(5) The appellate authority shall decide such appeal after consideration of the comments that may be furnished by the authority or officer under sub-rule (2) or if the authority or officer so desires through any of its subordinates or through an authorised representative of the State Government, and after giving an opportunity to the appellant of being heard either in person or by a duly authorised agent.

(6) The appellate authority may before deciding the appeal under sub-rule (5) itself hold such further enquiry or direct it to be held by the authority or officer against whose decision the

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appeal has been preferred, or by any other officer duly authorised by it for the purpose, as may appear necessary to the said appellate or revisional authority.

(7) The Tribunal shall decide such application for revision filed under sub-section (3) of section **46** of the Act after considering any representation that may be made on behalf of the Commissioner through any of his subordinate or through an authorised representative of the State Government and after giving an opportunity of being heard to the applicant either in person or by a duly authorised agent.

(8) The appellate or revisional authority aforesaid may for sufficient reasons adjourn at any stage, the hearing of an appeal or application for revision to a different time on the same day or any other day.

(9) If on the date and time fixed for hearing or on any other date and time to which the hearing may be adjourned the appellant or the applicant does not appear before the said authority either in person or through an agent, the said authority may, dismiss the appeal or revision as the case may be, or may decide it *ex parte* as it may think fit:

Provided that if, within thirty days from the date on which the appeal or application for revision was dismissed or decided *ex parte* under this sub-rule, the appellant or the applicant, as the case may be, makes an application to the appellate or revisional authority for setting aside the order and the said authority is satisfied, that the intimation of the date of hearing was not duly served on him or that he was prevented by

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sufficient cause from appearing when the appeal or application for revision, as the case may be, was called on for hearing, the said authority shall make an order setting aside the dismissal or *ex parte* decision upon such terms as it may think fit, and shall appoint a day for proceeding with the appeal or application for revision.

(10) The appellate or revisional authority may also impose cost on the appellant or applicant for revision for non-attendance or non compliance with the orders.

(11) The appellate or revisional authority shall maintain an institution register and a disposal register of appeals or applications for revision or suo moto revisions in **Forms VAT-XXXIX and VAT-XXIX-A** respectively.

(12) Subject to the provisions contained in sub-section (4) of section 3, the Commissioner may on application and for reasons to be recorded in writing transfer an appeal from one Deputy Excise and Taxation Commissioner to another.

**80. Revision by Commissioner.** (1) When the Commissioner proposes to pass an order under sub-section (1) of section 46, which adversely affects any person, he shall issue a notice in **Form VAT-XXXX** to such person or the dealer and to the Assessing Authority or the appellate authority concerned, as the case may be, before whom the proceedings referred to in that section are pending or by whom the same have been disposed of or by whom the order has been made therein. Such notice may be delivered personally or may be sent

by post.

(2) The Commissioner shall pass the order under sub-section (1) of section 46 of the Act after considering any representation that may be made under sub-rule (1), either in person or through any of its subordinates by the authority or the officer before whom the proceedings are pending or by whom these have been disposed of or by whom any order has been made therein, and after giving an opportunity to the person or dealer of being heard either in person or by a duly authorised agent.

(3) The provisions of sub-rules (7), (8) and (9) of rule 79 shall, mutatis mutandis, apply in relation to the passing of an order by the Commissioner under sub-section (1) of section 46 of the Act.

**81. Order and appeal or revision to be communicated.**

(1) A copy of every order finally disposing of an appeal or of an order summarily rejecting an appeal under rule 78 passed by the appellate authority shall be sent to the appellant and to the Assessing Authority or the officer concerned, as the case may be.

(2) A copy of every order finally disposing of an application for revision under sub-section (3) of section 46 of the Act passed by the Tribunal shall be sent to the applicant and to the Assessing Authority or the officer concerned, as the case may be.

(3) A copy of every final order passed by the Commissioner under sub-section (1) of section 46 of the Act shall be sent to the person or the dealer in whose case

the same has been passed and to the Assessing Authority or appellate authority or any other officer concerned, as the case may be.

(4) The copy of the orders to be communicated under sub-rule (1), (2) or (3) may be delivered personally or may be sent by post.

### **82. Execution of the order of appellate or revisional authority.**

(1) Unless the order passed in appeal under section 45 is subject matter of further proceedings, the order passed in appeal under section 45, which has the effect of barring or modifying any order of the Assessing Authority, appellate authority or any other officer, such authority or officer shall take action to implement the order, and the Assessing Authority or other officer shall realise the deficit or refund or adjust the amount paid in excess, as the case may be. The excess amount shall be refunded in the manner as laid down in rule 74.

(2) The provisions of sub-rule (1) shall, mutatis mutandis, apply to a revisional order passed under section 46.

**<sup>1</sup>82-A. Authority for Advance Ruling.-** (1) Every application under section 49-A for seeking clarification may be made by a registered dealer electronically or manually to the Authority in Form XXXX-A quadruplicate and shall be accompanied by a crossed

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<sup>1</sup> After rule 82 the new rule 82-A shall be inserted by the Himachal Pradesh Value Added Tax Rules, 2005 notified vide notification No. EXN-F(10)-22/2016 dated 03-02-2017 published in RHP on 07-02-2017.

cheque of five thousand rupees or crossed demand draft or pay order of a bank or a hard copy of payment made electronically through the web portal of the Excise and Taxation Department in support of having paid the fee in favour of the Excise & Taxation Commissioner.

(2) The Authority may at its discretion permit or require the applicant to submit such additional facts as may be felt necessary to enable it to proceed further in the matter. Where in the course of proceedings before the Authority, a fact is alleged which cannot be proved by record, it shall be stated and concisely and supported by an affidavit.

(3) Where on the date fixed for hearing or any other day in which the hearing may be fixed, the applicant does not appear in person or through an authorized agent, when called upon, the authority may decide the application *ex-parte*:

Provided that where an application has been decided *ex-parte*, the applicant, within thirty days of receipt of order, may apply for restoration of application and shall prove to the satisfaction of the Authority that there was sufficient cause for his non-appearance when the applicant was called upon for hearing, the Authority if satisfied may set-aside the *ex-parte* order and restore the application for fresh hearing. A copy of order made under this sub-rule shall be sent to the parties.

(4) Where the applicant dies or the business is wound up or amalgamated or succeeded to by any other person or otherwise comes to end, the application shall not abate and may be continued by the executor, administrator or other legal representative of the applicant or by the liquidator, receiver or assignee or successor, as the case may be, on an application made in this behalf.

(5) The applicant may withdraw application filed under section 49-A of the Act, at any time before passing of order by the Authority.

## CHAPTER-XII

### ISSUE OF SUMMONS, SERVICE OF NOTICES INSPECTION OF RECORDS BY DEALERS AND FEES ETC.

**83. Issue of summons.** The summons to be issued by the assessing, appellate and revisional authority for the appearance of any person or for the production of a document or documents by him, may be in **Form VAT-XXXXI.**

**84. Service of notice.** (1) Notice under the Act or under these rules shall be served by one of the following methods:—

- (a) by delivery by hand of a copy of the notice to the addressee or to any other agent duly authorised in this behalf by him or to a person regularly employed by him in connection with the business

in respect of which he is registered as a dealer, or to any adult male member of his family residing with the dealer.

(b) by post;

provided that if upon an attempt having been made to serve any such notice by either of the above said methods, the authority concerned has reasonable grounds to believe that the addressee is evading the service of notice or that, for any other reason which in the opinion of such authority is sufficient that notice cannot be served by any of the above-mentioned methods, the said authority shall after recording the reasons therefore cause the notice to be served by affixing a copy thereof –

(i) if the addressee is a dealer, on some conspicuous part of the dealer's office or the building in which the dealer's office is located, or upon some conspicuous part of the place of the dealer's business last intimated to the said authority by the dealer or of the place where the dealer is known to have last carried on business; or

(ii) if the addressee is not a dealer, on some conspicuous part of his residence or office or the building in which his residence or office is located and such service shall be

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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deemed to be as factual as if it has been made on the addressee personally:

Provided further that, where the officer, at whose instance the notice is to be served is on enquiry satisfied that the said office, building, place or residence is known not to exist or is not traceable, such officer may by order in writing dispense with the requirement of service of the notice under the last preceding proviso.

(2) When the officer serving a notice delivers or tenders a copy of the notice to the dealer or addressee personally or to his agent or to any of the persons referred to in clause (a) of sub-rule (1) he shall require the signature of the person to whom the copy is so delivered or tendered to an acknowledgement of service endorsed on the original notice. When the notice is served by affixing a copy thereof in accordance with the first proviso to sub-rule (b) the officer serving it shall return the original to the authority which issued the notice with a report endorsed thereon or annexed thereto, stating that he so affixed the copy, the circumstances under which he did so and the name and address or the person if any, by whom the addressee's office or residence or the building in which his office or residence is located or his place of business was identified and in whose presence the copy was affixed. The said officer shall also obtain the signature or thumb-impression of the person identifying the addressee's residence or office or building or place of business to his report.

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(3) When service is made by post, the service shall be deemed to be effected by properly addressing or preparing the notice and posting it by registered post with acknowledgement due, and unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice would be delivered in the ordinary course of posts.

**85.  
Inspection  
of record  
by  
dealers.--**

(1) In the case of every dealer, the appropriate Assessing Authority shall prepare separately two files, namely, the 'personal file' and the 'confidential file'.

(2) The dealer concerned or his agent, on making to the appropriate Assessing Authority, a written application stamped with a court fee of the value of rupees ten, may inspect the record of his 'personal file' or any entries relating to himself in any register maintained under the rules. A separate application shall be made for the inspection of each record or register.

(3) The court fee of rupees ten paid on the application shall cover the first hour of inspection only. For each subsequent hour or part of an hour, an additional court fee stamp of rupee ten must be supplied by way of payment before hand. No fresh application shall be demanded for the continuation of an incomplete inspection on the next working day.

(4) If the document to be inspected relates to any previous year, research fee in the form of a court-fee stamp of the value of rupee twenty per application shall be charged.

(5) A person entitled under sub-rule (2) to the inspection of any document shall be granted a copy of the same on his paying the

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charges in the shape of court fee on the following scale on an application made in this behalf bearing a court fee stamp of the value of:—

- (a) ten rupees for every entry in a register;
- (b) ten rupees for every notice or summon issued by an Assessing Authority;
- (c) twenty rupees per page for every return or statement recorded in any enquiry held under these rules or any other document of which copies permissible under these rules;
- (d) five rupees for every adverse order of assessment of tax; and
- (e) ten rupees for every other order of assessment; and

(6) If the documents of which a copy is to be granted under sub-rule (5) relates to any previous year, search fee in the form of a court fee stamp of the value of rupee twenty per application shall be charged.

(7) A copy to be granted under sub-rule (5) shall be prepared in the office of the appropriate Assessing Authority.

(8) The provisions of sub-rules (2) to (7) shall apply *mutates-mutandis* to inspection of records of the offices of the appellate and revising authorities and grant of copies thereof.

### 86. Fees for certain matters.--

The following fees shall be payable in the shape of court fee stamps : —

| Sl. No. | Nature of documents      | Value of court fee stamps. |
|---------|--------------------------|----------------------------|
| 1.      | (a) Memorandum of appeal | Twenty rupees              |

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|    |   |   |
|----|---|---|
|    | <p style="text-align: center;">under section 45(1) (a)</p> <p>(b) Memorandum of appeal under section 45 (1) (b) and (c)</p> <p>(c) Application for revision under section 46 (3)</p> <p>(d) Application for rectification of mistakes under section 47.</p> | <p>Fifty rupees</p> <p>One hundred rupees</p> <p>Twenty rupees</p>  |
| 2. | Vakalatnama by an advocate or a relative or a regular and whole-time employee of the assessee or dealer or an agent, when filed before the Tribunal, Commissioner and any officer below the rank of commissioner.   | Five rupees   |
| 3. | <p>(a) Application for adjournment of any proceedings before any authority under the Act.</p> <p>(b) Application for restoration of appeal etc.</p>   | <p>Five rupees</p> <p>Twenty rupees</p>   |
| 4. | <p>(a) Copy of any order passed by any authority under the Act or any other document.</p> <p>(b) Application for urgent copies.</p>   | <p>Two rupees for every page or part thereof.</p> <p>Double of the fee payable in 4 (a), above, (copies to be issued within two days from the date of receipt of application.</p> |
| 5. | Application for amendment or registration certificate   | Twenty-five rupees.   |
| 6. | Application for grant of instalments of demand of tax etc.  | Ten rupees  |

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|    |  |                    |
|----|--|--------------------|
|    | or postponement of payment of any demand or stay of demand of tax etc.                               |                    |
| 7. | Application for deferment certificate, exemption certificate or any other certificate under the Act. | Twenty five rupees |
| 8. | Application for statutory forms under the Act.   | Nil                |
| 9. | Application for any other document not covered under Sl. No. 1 to 8, above and rule 86.              | Five rupees.       |

### CHAPTER- XIII

#### MISCELLANEOUS

**87. Superintendence and control of administration under the Act.** (1) The Commissioner shall superintend the administration and the collection of tax leviable under the Act and shall control all officers appointed to assist him under section 3(1) of the Act.

(2) Subject to the control of the Commissioner, the Deputy Excise and Taxation Commissioner, incharge of the zone shall control all other officers subordinate to him and posted in the districts and areas under his jurisdiction.

(3) Subject to the control and direction of the Commissioner and Deputy Excise and Taxation Commissioner incharge of the zone, the Assistant Excise and Taxation Commissioner or the

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Excise and Taxation Officer incharge of a district is charged with the duty of carrying out the provisions of the Act.

(4) Subject to the provisions of sub-section (4) of section 3 and sub-section (2) of section 46, the Commissioner may either suo-moto or on application, for reasons to be recorded in writing transfer an assessment, appeal or revision, at any stage of the proceedings pending before any assessing authority, appellate authority or revisional authority subordinate to him to another assessing, appellate or revisional authority and shall communicate the order of transfer to the appellant or the applicant affected by the order and to the assessing or appellate or revisional authorities concerned.

**88.  
Delegation  
of routine  
duties.**

An Assessing Authority may, by an order in writing, delegate or authorise generally or in any particular case any person subordinate to and working under it to exercise the powers conferred upon such authority under these rules in so far as such powers relate to preparation and signing of receipts, notices and challans under these Rules.

**89. Powers  
to extend  
time.**

Where in these rules a period is prescribed for doing a certain act, the appropriate Assessing Authority may, for special reasons to be recorded in writing, extend that period from time to time.

**90.  
Business  
owned by  
a person**

A trustee, a guardian or manager (whether appointed by a court or otherwise), or the Court of Wards carrying on a

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**under disability.** business on behalf of an owner who is under disability, shall be liable to perform all obligations imposed by the Act and these rules in respect of such business to the same extent as the owner would have been liable if he had not been under disability and had been carrying on the business himself.

**91. Business forming part of a Estate under the control of a Court.** The Administrative General, the Official Trustee, and Executor to Administrator, under the Indian Succession Act, 1925 or any Receiver, carrying on any business forming part of an estate placed under his control by order of a court shall be liable to perform all obligations imposed by the Act and these rules in respect of such business to the same extent as if he were the owner of the business and shall also be liable to pay any tax, penalty or interest under the Act and these rules for the period during which he remained in control thereof.

**92. Supply of copies of order of Assessment, appeal or revision.** (1) A certified copy of the assessment order alongwith a copy of the notice as prescribed in rule 70 shall be supplied to the dealer by the appropriate Assessing Authority.

(2) Immediately on passing an order in appeal or revision, its certified copy shall be supplied to the appellant or applicant, as the case may be, by the authority concerned.

**CHAPTER-XIV**

**DEFERMENT AND EXEMPTION**

**93. Conditions of incentives for the unexpired period of sales tax incentives.** For the purposes of sub-section (5) of section 62, the conditions of exemption or deferment shall be the same as existing under the repealed Act at the commencement of the Act:

Provided that where any dealer (industrial unit) has been availing the incentive of partial exemption from tax levied under the repealed Act, such dealer shall be entitled to pay tax for the unexpired period of the incentive on the sale of goods manufactured by such dealer, at the rate of 25% of the rates of tax notified or specified under section 6 of the Himachal Pradesh Value Added Tax Act, 2005:

Provided further that such dealer shall not be entitled to any input tax credit on the goods purchased by him.

**94. Invoice to be issued by units enjoying incentives.** Notwithstanding anything to the contrary contained in these rules an industrial unit which is availing the facility of exemption shall issue a retail invoice and an industrial unit which is availing the facility of deferment shall issue a tax invoice in respect of the goods sold by it.

**95. Assessments etc.** The industrial unit availing the facility of exemption from payment of tax or of making deferred payment of tax shall be governed by the provisions of the Act and these rules. The

additional demand, if any created, under the Act or these rules shall be paid as per the provisions of the Act and Rules made thereunder.

## <sup>1</sup>CHAPTER-XV

### PROCEDURE TO REGULATE CONCESSIONAL RATE OF TAX TO MANUFACTURES ON INDUSTRIAL INPUTS, RAW MATERIALS AND PACKING MATERIALS

- 96. Levy of tax on industrial inputs** <sup>2</sup>Notwithstanding, anything to the contrary contained in these rules, the tax shall be levied @ 4% on the sale of industrial inputs, raw-materials and packing materials other than those already listed under entry No. 8 of Part-II of Schedule 'A' but excluding the goods as specified in sub section (8) of Section 11 of Himachal Pradesh Value Added Tax Act, 2005.
- 97. Procedure and Condition for levy of concessional tax** Notwithstanding, anything contained in rule 96, the levy of tax @ 5% on industrial inputs, raw-materials and packing materials shall be subject to the following restrictions and conditions, namely;
- (i) the goods which are Industrial Inputs, raw materials or packing materials to be purchased under clause

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<sup>1</sup> New Chapter-XV added by the Himachal Pradesh Value Added Tax (Seventh Amendment) Rules, 2012 notified vide Notification No. EXN-F(10)-7/2011(i) dated 03-10-2012 Published in RHP (Extra-ordinary) on 06-10-2012.

<sup>2</sup> In Rule 96 shall be substituted by the Himachal Pradesh Value Added Tax (3rd Amendment) Rules, 2014 notified vide notification No. EXN-F(10)-8/2013-Loose dated 16-09-2014 published in RHP on 17-09-2014 w.e.f. 01-10-2014. Prior to this the previous entry as under:-

“Notwithstanding, anything to the contrary contained in these rules, the tax shall be levied @ 5% on the sale of industrial inputs, raw-materials and packing materials other than those already listed under entry number 55 of Part-II-A of Schedule 'A' but excluding the goods as specified in sub-section (8) of Section 11 of Himachal Pradesh Value Added Tax Act, 2005.”

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- (b) of sub-section (3) of section 8 of the Central Sales Tax Act, 1956;
- (ii) such sales of Industrial Inputs, raw materials or packing materials are made by registered dealer to other registered and eligible industrial unit;
- (iii) the goods sold are duly specified in the Entitlement Certificate in Form-XLIII issued by the Assessing Authority of the district concerned;
- <sup>1</sup>(iv) the goods sold are used by purchasing industrial unit as raw material to manufacture goods for sale in the State of Himachal Pradesh or sale in the course of inter-State trade or commerce or sent outside the State otherwise than by way of sale in the course of inter-state trade or commerce or export out of the territory of the India; and
- (v) the concessional rate shall be applicable to all eligible industrial units from the date of issue of notification regarding Himachal Pradesh Value Added Tax (Seventh) Amendment Rules, 2012 subject to issue of Entitlement Certificate in Form-XLIII by the Assessing Authority of the district concerned (district incharge). Provided that no

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<sup>1</sup> In rule-97 of clause (iv) shall be substituted by the Himachal Pradesh Value Added Tax (3rd Amendment) Rules, 2014 notified vide Notification No EXN-F(10)-8/2013-Loose dated 16-09-2014 published in RHP on 17-09-2014 w.e.f. 01-10-2014. Prior to this the previous entry as under:-

“(iv) the goods sold are used by purchasing industrial unit as raw material to manufacture goods for sale in the State of Himachal Pradesh or sale in the course of inter-State trade or commerce or export out of the territory of the country; and”

certificate in Form-XLIII shall be issued by the Assessing Authority of the district (district incharge) unless the application for the grant of the same is accompanied by the certificate in Form-XLIV obtained by such entrepreneur from the concerned General Manager, District Industries Center of the Department of Industries of Government of Himachal Pradesh where the Industrial unit is registered or in other cases from Director of Industries, Himachal Pradesh or his nominee duly authorised by him in this behalf:

Provided further that the application for the grant of Entitlement Certificate shall not be entertained by the Assessing Authority of the district (district incharge) unless it is accompanied by a deposit receipt of Rs. 500/- in the Government Treasury or payment made online through the website of the Excise and Taxation Department under head of account 0040-tax on sales, trade etc.-800-other receipts- 03-other receipts.

- (vi) The tax shall be levied at full rates notified under sub-section (1) of section 6 of the Himachal Pradesh Value Added Tax Act, 2005 (hereinafter referred to as the 'Act') if any of the certificates in Form-XLIII and Form-XLIV, as the case may be, is found to be false, incomplete or defective or is not furnished with return under the Act.

**98. Entitlement Certificate under this Chapter.-** To avail concessional tax rate on the purchase of industrial inputs, raw-material and packing material by manufacturers for use as raw material to manufacture goods for sale in Himachal Pradesh or sale in the course of inter-State trade or commerce or <sup>1</sup>“sent outside the State otherwise than by way of sale in the course of interstate trade or commerce or export out of the territory of India” except Breweries, Distilleries, Non-Fruit Based Wineries and Bottling Plants (both for Country Liquor and Indian Made Foreign Liquor) shall be subject to issue of Entitlement Certificate by Assessing Authority of the district concerned (district incharge) after receipt of certificate in Form-XLIV from General Manager, District Industries Center where the unit is registered or in other cases by the Director of Industries, Himachal Pradesh or his nominee duly authorised by him in this behalf.

**99. Recovery of tax, penalty and interest.** Notwithstanding anything to the contrary contained in any law, any amount of tax and penalty including interest, if any payable by the dealer on account of breach of any of the conditions and restrictions specified in Himachal Pradesh Value Added Tax (Seventh Amendment) Rules, 2012 shall be recoverable by the Assessing Authority of the district (district incharge) which shall be empowered to enforce recovery of tax, penalty and interest by way of disposing of goods in

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<sup>1</sup>In Rule 98 shall be substituted for the words “export out of the territory of the country” by the Himachal Pradesh Value Added Tax (3rd Amendment) Rules, 2014 vide Notification No EXN-F(10)-8/2013-Loose dated 16-09-2014 published in RHP on 17-09-2014 w.e.f. 01-10-2014.

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stock or any other movable property of the dealer concerned.

**100. Power to amend, suspend, restore and cancel Entitlement Certificate** The Assessing Authority of the district (district incharge) shall be empowered to amend, suspend, restore and cancel the Entitlement Certificate granted to the dealer, if it is satisfied that a breach of any of the conditions of the Himachal Pradesh Value Added Tax (Seventh Amendment) Rules, 2012 has been committed subject to any order of the higher authority competent to pass such order under the Act. No such order shall be passed without affording a reasonable opportunity of being heard to the dealer.

**101. Levy of penalty under this Chapter.** Whosoever, contravenes any of the provisions of the Himachal Pradesh Value Added Tax (Seventh Amendment) Rules, 2012, with an intention to evade tax, the Assessing Authority of the district (district incharge) shall impose by way of penalty a sum not less than fifty per centum of the amount of tax due but which shall not exceed hundred per centum of the amount of tax due after giving such dealer an opportunity of being heard.

**102. Compounding of offences under this Chapter.** The Assessing Authority of the district (district incharge) may compound other offences in which no tax evasion is involved by levy of penalty of rupees five hundred for each such contravention. No penalty shall be levied without affording a reasonable opportunity of being heard to the dealer.

**103.** Every dealer who has been issued an Entitlement Certificate

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**Sub-  
ission of  
Form-  
XLIII and  
XLIV with  
returns.** in Form-XLIII shall submit the copies of the same and certificate in Form-XLIV with the monthly/quarterly /annual return for the assessment year.

### SCHEDULE Input tax restricted goods

Section 11(8) registered dealer shall not qualify for Input Tax Credit in respect of tax paid on purchase of the following goods, namely: -

| Sl. No. | Description of goods   |
|---------|--|
| 1.      | Automobiles including commercial vehicles, two wheelers, three wheelers and spare parts for the repair and maintenance thereof, unless the dealer is in the business of dealing in such automobiles or spare parts.  |
| 2.      | <sup>1</sup> [Articles of food and drinks prepared and sold in eating places, including cakes, biscuits and confectionery, sweets, sweet-meat and including such goods as are purchased for use in the preparation of such articles of food and drinks.]   |
| 3.      | All electrical or electronic goods and appliances including air conditioners, air coolers, telephones, fax machines, duplicating machines, photocopiers and scanners, parts and accessories thereof, other than those for sale or use in the manufacture, processing, packing and those for use in computing, issuing tax invoice or sale bills, security and storing information. |
| 4.      | Petrol, diesel, aviation turbine fuel, liquefied petroleum gas and condensed natural gas, unless the dealer is in the business of selling such products and subject to second proviso to sub-section (3) of section 11 of the Act.   |
| 5.      | Furniture, fixtures including electrical fixtures and fittings, office equipments and building materials unless the dealer is in the business of dealing in such goods.  |
| 6.      | Earth moving equipment such as bulldozers, JCB's and proclain etc., unless the dealer is in the business of dealing in these goods.  |
| 7.      | Lime, limestone, clinker and dolomite.   |
| 8.      | <sup>2</sup> [Timber sold in the course of inter-State trade or commerce or timber sent outside the State otherwise than by way of sale.]  |

<sup>1</sup>Substituted by the Himachal Pradesh Value Added Tax (Amendment) Rules, 2006 notified vide Notification No. EXN-F(6)-1/2006 dated 10-8-2006 published in R.H.P. Extra dated 21-8-2006. Prior to this the item was as under:-

“Articles of food and drinks sold and prepared in eating places including cakes, biscuits and confectionary, sweets and sweatmeats.”

<sup>2</sup>Substituted by the Himachal Pradesh Value Added Tax (Amendment) Rules, 2007 notified vide Notification No. EXN-F(5)-9/2005(Part) dated 4-1-2007 published in R.H.P. dated 12.1.2007. Prior to this the item was as under:-

“ Timber”.

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|                 |  |
|-----------------|--|
| <sup>1</sup> 9. | Tobacco and Tobacco products sold in the course of inter-State trade or commerce or Tobacco and Tobacco products sent outside the State otherwise than by way of sale. |
|-----------------|--|

## **FORMS**

### **FORM VAT-1**

[See rule 3(1)]

Application for the grant of VAT/GENERAL registration under section 14 of the Himachal Pradesh Value Added Tax Act, 2005.

To

The Assessing Authority,

.....District.

I/We ..... Proprietor/Manager (duly authorised)/ Partner(s)/Karta of HUF/Principal Officer managing the business/affairs of the Company/Society/Association of persons/Club/Head of the Department or any other officer duly authorised by him in writing, of the business, details of which are given below, hereby apply on behalf of the said business for grant of a certificate of registration under the Himachal Pradesh Value Added Tax Act, 2005, for which a registration fee of Rs.100.00 has been paid on ..... vide TR No..... date .....

<sup>2</sup>1. Name of business.—

|     |                 |  |
|-----|-----------------|--|
| (a) | Name as per PAN |  |
| (b) | Trade Name      |  |

<sup>1</sup> New entry inserted by Himachal Pradesh Value Tax (5th Amendment) Rules, 2014 notified vide Notification No. EXN-F(1)-7/2012-Loose dated 16-12-2014 published in RHP on dated 17-12-2014 w.e.f. 01-01-2015.

<sup>2</sup> In form VAT-I, The figure, signs and words “1. Name and style of business:” shall be substituted by the Himachal Pradesh Value Added Tax (Third Amendment) Rules, 2017 notified vide notification No. EXN-F(10)-9/2014 dated 21-04-2017 published in RHP on 24-04-2017.

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2. Principal place of the business and contact address:

|                             |         |
|-----------------------------|---------|
| Principal place of business |         |
| Address                     | Phone:  |
| City                        | Fax:    |
| District                    | E-mail: |

3. Permanent Account number of the business (PAN)   
under the Income Tax Act, 1961.

4. Constitution of the business, (√) whichever is applicable

|                |                         |                        |                               |
|----------------|-------------------------|------------------------|-------------------------------|
| Proprietorship | Private Limited Company | Association of Persons | Government Corporation/ Board |
| Partnership    | Public Limited Company  | Club                   | *                             |
| HUF            | Co-Operative Society    | Government             |                               |

\*(To be specified if not covered by any of the given descriptions)

5. Nature of business, (√) whichever is applicable

|                      |                                  |                                       |                      |
|----------------------|----------------------------------|---------------------------------------|----------------------|
| Manufacturing        | Leasing                          | Telecommunication                     | <b>Stone Crusher</b> |
| Wholesale business   | Catering (service of eatables)   | Halwai/Dhaba/Tandoor/Loh/Chat service | Other                |
| Retail-sale business | Mining                           | Brick-kiln owner                      |                      |
| Works Contracting    | Power Generation or distribution | Lottery dealer                        |                      |

6. Principal commodities in which the business is done.

|  |  |
|--|--|
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |

7. EAC (Economic Activity Code)   
(As per Schedule-I appended to the rules)

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8. Basis of incurring liability to pay tax (✓) whichever is applicable
- Import:  
Export:  
Sale exceeding Rs.....:  
Registration under section 14(2):-

9. Date of liability

|   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|
| D | D | - | M | M | - | Y | Y | Y | Y |
|   |   |   |   |   |   |   |   |   |   |

10. Details of Bank Account(s) of persons having interest in the business:

| Name of Bank with address | Type of account | Account Number |
|---------------------------|-----------------|----------------|
|                           |                 |                |
|                           |                 |                |

11. Details of immovable properties owned wholly or partly by persons having interest in the business:

| Serial No. | Name of the owner | Description of property | Address where property is situated | Approximate value | Share Percentage |
|------------|-------------------|-------------------------|------------------------------------|-------------------|------------------|
|            |                   |                         |                                    |                   |                  |

12. Script in which account books are maintained

13. The names, addresses and other details of the proprietor, each of the partner or member, Karta of Hindu Undivided Family and each director (in case of private limited company) are attached as per Annexure-I.

14. Attested copy of the partnership deed /Memorandum of Association and Articles of Association/ other agreement/ document----- is/ are enclosed.

15. The details of additional place(s) of business are attached as per Annexure-II.

16. The list of goods required to be purchased for use in manufacture, telecommunication network, generation or distribution of electric energy or

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other power captive use or packing of goods and use as capital goods is attached as per Annexure-III.

17. The details of security furnished are attached as per Annexure-IV.

18. Passport size (self-signed) photographs of the proprietor, each of the partner, Karta of Hindu Undivided Family and each director (in case of private limited company) ect. are pasted below.

|        |
|--------|
| Name   |
| Status |
|        |

|        |
|--------|
| Name   |
| Status |
|        |

|        |
|--------|
| Name   |
| Status |
|        |

and one such photograph (self-signed) of each of the concerned attached.

### VERIFICATION

I/We..... do hereby solemnly affirm and declare that the information contained in this application, including Annexures attached herewith, is true and correct to the best of my/our knowledge and belief.

Place:

Signature .....

Date:

Status .....

Full Name .....

### DECLARATION

- (i) I/We hereby undertake to abide by the provisions of the Himachal Pradesh Value Added Tax Act, 2005 and the Himachal Pradesh Value Added Tax Rules, 2005.
- (ii) A signboard in the name of my/our business has already been displayed at all the business premises.
- (iii) The books of accounts in respect of the said business are being maintained and shall be found at the said business premises.

Place:

Signature .....

Date:

Status .....

Full Name .....

**(Signature of other partners in case of partnership business)**



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| Sr. No. | Full address where property is situated | Approximate value | Extent of share |
|---------|---|-------------------|-----------------|
|         |   |                   |                 |

### 8. Particulars of other business(s) in which the person has interest

| Sr. No. | Full address where property is situated | Approximate value | Extent of share |
|---------|---|-------------------|-----------------|
|         |   |                   |                 |

### VERIFICATION

The above details are true and complete to the best of my knowledge and belief and nothing has been concealed therefrom.

Place .....

Signature of the person concerned

Date.....

### Annexure-II

(To be attached with form VAT-1)

Details of additional places of business

| Sr. No. | Complete Address | Use of premises factory/godown/officer/sale outlet/any other (to be specified) | Telephone Number |
|---------|------------------|--|------------------|
|         |                  |  |                  |

**HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005**

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|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

**VERIFICATION**

The above details are true and complete to the best of my knowledge and belief and nothing has been concealed therefrom. I further declare that I shall inform the appropriate Assessing Authority whenever there is a change in the information provided in this Annexure.

Place .....

Date.....

1. Signature .....
- Full name .....
- Status .....
2. ....
3. ....

**Annexure-III**

(To be attached with form VAT-I)

**The List of goods required to be purchased for use in manufacture, telecommunication, generation or distribution of electricity or other form of power, packing of goods and use as capital goods .**

| <b>Serial No.</b> | <b>Purpose for which required</b>  | <b>Description of goods</b> |
|-------------------|--|-----------------------------|
| <b>(1)</b>        | <b>(2)</b>   | <b>(3)</b>                  |
| 1.                | For use in manufacture of goods.   |                             |
| 2.                | For use in telecommunication network.  |                             |
| 3.                | For use in generation or distribution of electricity or any other form of power. |                             |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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|    |   |  |
|----|---|--|
| 4. | For use in packing of goods specified in Column (3) of entries at serial Nos. 1 to 3 above, as the case may be. |  |
| 5. | For use as Capital goods.   |  |

Signature .....

Full Name .....

Status.....

### Annexure-IV

(To be attached with form VAT-I)

#### (Details of Security Furnished)

| Serial No. | Type of security | Name of the surety (if applicable) | Amount | Name and TIN of the business in which surety has an interest. | Date of expiry (in case of bank guarantee) |
|------------|------------------|------------------------------------|--------|---|--|
|            |                  |                                    |        |   |  |

### VERIFICATION

The above details are true and complete to the best of my knowledge and belief and nothing as been concealed therefrom. I further declare that I

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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shall inform the appropriate Assessing Authority whenever there is a change in the information provided in this Annexure.

|             |                 |
|-------------|-----------------|
| Place ..... | Signature ..... |
| Date .....  | Full Name ..... |
|             | Status.....     |

### Annexure-V

(To be attached with form VAT-I)

#### Details of Stock of goods (other than capital goods) as on 31.03.2005

1. Total value of the stock as on 31.03.2005: Rs.....
  
2. Value of goods out of (1) above which are lying in the form in which these were purchased: Rs.....
  
3. Value of manufactured goods including goods in process(in case of a manufacturing concern): Rs.....
  
4. Break-up of value of goods at (2) above:

|  |                |                      |                           |   |   |
|--|----------------|----------------------|---------------------------|---|---|
| Value of stock of goods as on 31.03.2005: Rs._____ |                |                      |                           |   |   |
| Value of goods purchased within the State          |                |                      |                           |   | Value of goods purchased from outside the State<br><br>Rs.<br>Rs. |
| Tax paid goods                                     |                |                      | Tax free goods<br><br>Rs. | Taxable goods (purchased without payment of tax)<br>Rs. |   |
| Rate of tax  | Value of goods | Tax element in value |                           |   |   |
|  | Rs.            | Rs.                  |                           |   |   |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

|               |  |  |  |  |  |
|---------------|--|--|--|--|--|
|               |  |  |  |  |  |
| <b>Total:</b> |  |  |  |  |  |

**5. Break up of value of goods used in the manufacture of goods at (3) above:**

| Total Value: Rs.                               |                |                      |                |  |   |
|--|----------------|----------------------|----------------|--|---|
| Value of goods purchased within the State: Rs. |                |                      |                |  |   |
| Tax paid goods                                 |                |                      | Tax free goods | Taxable goods.<br>(purchased without payment of tax) | Value of goods purchased from outside the State |
| Rate of tax                                    | Value of goods | Tax element in value |                |  |   |
|  | Rs.            | Rs.                  | Rs.            | Rs.  | Rs.   |
|  |                |                      |                |  |   |
| <b>Total:</b>                                  |                |                      |                |  |   |

### VERIFICATION

The above details are true and complete to the best of my knowledge and belief and nothing has been concealed therefrom.

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

Place .....

Signature .....

Date: .....

Status .....

Full Name.....

## <sup>1</sup>FORM VAT-II

[See rules 3(2), 33(1) and 37(2) under H.P. VAT Rules, 2005 read with Rule 7(2) of CST (H.P.) Rules, 1970]

### CHALLAN

|                  |                      |
|------------------|----------------------|
| <b>Original</b>  | <b>Triplicate</b>    |
| <b>Duplicate</b> | <b>Quadruplicate</b> |

Invoice of the Tax paid into ..... Treasury/Sub-Treasury or such authorized Bank and credited under the Head of Account **“0040-Tax on Sales, Trade etc.”**

Name of Month ..... Date of payment .....

|           |  |  |  |  |  |  |  |  |  |  |  |        |  |  |  |
|-----------|--|--|--|--|--|--|--|--|--|--|--|--------|--|--|--|
| District: |  |  |  |  |  |  |  |  |  |  |  | Circle |  |  |  |
|-----------|--|--|--|--|--|--|--|--|--|--|--|--------|--|--|--|

|             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |  |
|-------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|----|--|--|--|--|--|--|--|--|--|--|
| Period From |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | To |  |  |  |  |  |  |  |  |  |  |
|-------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|----|--|--|--|--|--|--|--|--|--|--|

|                      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|----------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Last date of payment |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|----------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

|                     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 1. By whom tendered |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

|                               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 2. Name of the dealer/ person |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

|                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-----------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 3. Complete address : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-----------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

|     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-----|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| TIN |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-----|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

### “101”– RECEIPTS UNDER CENTRAL SALES TAX ACT:

| By whom tendered | Payment on account of | Amount in Rs. |
|------------------|-----------------------|---------------|
|                  | 01- TAX COLLECTION    |               |
|                  | 02- OTHER RECEIPTS    |               |

<sup>1</sup> Substituted by the Himachal Pradesh Value Added Tax (3rd Amendment) Rules, 2015 vide notification no EXN-F(10)-2/2015-Loose dated 03-06-2015 published in RHP on 06-06-2015.

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

|  |                                |  |
|--|--------------------------------|--|
|  | 03- ADDITIONAL DEMAND/INTEREST |  |
|  | 04- PENALTY/COMPOSITION        |  |
|  | 06- INTEREST                   |  |
|  | 90- DEDUCT REFUND              |  |
|  | TOTAL IN FIGURES               |  |
|  | TOTAL IN WORDS                 |  |

### “102” RECEIPTS UNDER CENTRAL SALES TAX ACT:

|                                |  |
|--------------------------------|--|
| 01- TAX COLLECTION             |  |
| 04- OTHER RECEIPTS             |  |
| 05- ADDITIONAL DEMAND/INTEREST |  |
| 90- DEDUCT-REFUND              |  |
| TOTAL IN FIGURES               |  |
| TOTAL IN WORDS                 |  |

### “111” RECEIPTS FROM STATE VALUE ADDED TAX ACT:

| By whom tendered | Name and address with TIN No. | Payment on account of            | Amount (in Rs.) |
|------------------|-------------------------------|----------------------------------|-----------------|
|                  |                               | 01- VALUE ADDED TAX COLLECTION   |                 |
|                  |                               | 02- LICENSE AND REGISTRATION FEE |                 |
|                  |                               | 03- OTHER RECEIPTS               |                 |
|                  |                               | 04- ADDITIONAL DEMAND            |                 |
|                  |                               | 05- PURCHASE TAX                 |                 |
|                  |                               | 06- COMPOSITION FEE              |                 |
|                  |                               | 07- SALE OF VAT XXVI-A FORMS     |                 |
|                  |                               | 08- PENALTY/COMPOSITION          |                 |
|                  |                               | 09- ENTRY TAX                    |                 |
|                  |                               | 10- TAX DEDUCTED U/S 17          |                 |
|                  |                               | 90- DEDUCT REFUNDS UNDER VAT     |                 |
|                  |                               | TOTAL IN FIGURES:                |                 |
|                  |                               | TOTAL IN WORDS:                  |                 |

### “800”- OTHER RECEIPTS:

|                    |     |
|--------------------|-----|
| 03- OTHER RECEIPTS | Rs. |
|--------------------|-----|

Certified that all the particulars given above are correct.

(Signature of depositors)

Assessing Authority  
(with Seal)

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

(FOR USE IN TREASURY)

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

Received the sum of Rs.....and credit under account “0040”—tax on sales, trade etc.

Treasury Officer/Sub-Treasury Officer/  
Or Manager of such authorized Bank.

Stamp of Treasury

**Footnote:**

- “Original” : To be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or Excise and Taxation officer, In charge of the District.
- “Duplicate” : To be retained in the District.
- “Triplicate” : To be returned to the person making payment.
- “Quadruplicate” : To be returned to the person making payment.

**<sup>1</sup>Form VAT-II-A**

(See rule 37-A)

E-Challan

**(For deposit of tax/demand/other sum)**

**Government of Himachal Pradesh  
Excise and Taxation Department**

[See rules 3(2), 33(1) and 37(2) under H.P. VAT Rules, 2005 read with Rule 7(2) of CST (H.P.) Rules, 1970]

|  |                        |
|--|------------------------|
| District   |                        |
| Circle   |                        |
| Tax Period from.....To.....                        |                        |
| Complete Address:                                  |                        |
| <b>“101” RECEIPTS UNDER CENTRAL SALES TAX ACT:</b> |                        |
| <b>Payment on account of</b>                       | <b>Amount (In Rs.)</b> |
| 01-Tax collection                                  |                        |
| 02-Other Receipts                                  |                        |
| 03-Additional Demand/Interest                      |                        |
| 04-Penalty/Composition                             |                        |
| 06-Interest  |                        |
| 90-Deduct Refund                                   |                        |
| TOTAL IN FIGURES                                   |                        |
| TOTAL IN WORDS                                     |                        |
| <b>“102” RECEIPTS UNDER STATE SALES TAX ACT:</b>   |                        |
| <b>Payment on account of</b>                       | <b>Amount (In Rs.)</b> |
| 01-Tax Collection                                  |                        |

<sup>1</sup> Substituted by the Himachal Pradesh Value Added Tax (3rd Amendment) Rules, 2015 vide notification no EXN-F(10)-2/2015-Loose dated 03-06-2015 published in RHP on 06-06-2015. Prior to this the previously Form were notified vide Notification No. EXN-F(5)-4/2005 dated 20-2-2006 published in R.H.P. dated 10-3-2006.

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

|   |   |          |      |         |       |       |       |
|---|---|----------|------|---------|-------|-------|-------|
| 04-Other Receipts                               |   |          |      |         |       |       |       |
| 05-Additional Demand/Interest                   |   |          |      |         |       |       |       |
| 90-Deduct-Refund                                |   |          |      |         |       |       |       |
| <b>TOTAL IN FIGURES</b>                         |   |          |      |         |       |       |       |
| <b>TOTAL IN WORDS</b>                           |   |          |      |         |       |       |       |
| <b>“111” RECEIPTS FROM STATE VALUE TAX ACT:</b> |   |          |      |         |       |       |       |
| <b>Payment on account of</b>                    | <b>Amount (In Rs.)</b>  |          |      |         |       |       |       |
| 01-Value Added Tax Collection                   |   |          |      |         |       |       |       |
| 02-License and Registration Fee                 |   |          |      |         |       |       |       |
| 03-Other Receipts                               |   |          |      |         |       |       |       |
| 04-Additional Demand/Interest                   |   |          |      |         |       |       |       |
| 05-Purchase Tax                                 |   |          |      |         |       |       |       |
| 06-Composition Fee                              |   |          |      |         |       |       |       |
| 07-Sale of VAT XXVI-A Forms                     |   |          |      |         |       |       |       |
| 08-Penalty/Composition                          |   |          |      |         |       |       |       |
| 09-Entry Tax                                    |   |          |      |         |       |       |       |
| 10-Tax Deducted U/s 17                          |   |          |      |         |       |       |       |
| 90-Deduct Refunds under VAT                     |   |          |      |         |       |       |       |
| <b>TOTAL IN FIGURES:</b>                        |   |          |      |         |       |       |       |
| <b>TOTAL IN WORDS:</b>                          |   |          |      |         |       |       |       |
| <b>“800”-OTHER RECEIPTS:</b>                    |   |          |      |         |       |       |       |
| <b>Payment on account of</b>                    | <b>Amount (In Rs.)</b>  |          |      |         |       |       |       |
| 03-OTHER RECEIPTS                               |   |          |      |         |       |       |       |
| <b>TOTAL IN FIGURES:</b>                        |   |          |      |         |       |       |       |
| <b>TOTAL IN WORDS:</b>                          |   |          |      |         |       |       |       |
| Challan Identification Number(CIN)              | <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">BSR CODE</td> <td style="width: 33%;">Date</td> <td style="width: 33%;">Challan</td> </tr> <tr> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> </table> | BSR CODE | Date | Challan | _____ | _____ | _____ |
| BSR CODE  | Date  | Challan  |      |         |       |       |       |
| _____   | _____   | _____    |      |         |       |       |       |

Certified that all the particulars given above are correct.

|  |
|--|
| Online Payment Through Internet Banking<br><<Bank Name>><br>>>Collecting Branch Name>> |
|--|

### FORM VAT-III

### PERSONAL BOND WITH SOLVENT SURETIES

[See rule 4(1)(b)]

**HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005**

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**BEFORE THE ASSESSING AUTHORITY..... CIRCLE,  
DISTRICT ....., HIMACHAL PRADESH, UNDER  
SECTION 15 OF THE HIMACHAL PRADESH VALUE ADDED  
TAX ACT, 2005.**

No..... **200** .....

**M/S/-----Petitioner**

**Versus**

**The State of Himachal Pradesh  
through the Assessing Authority .....**

Know all men by these presents that I/We .....(full name).....(full address).....Tax Payer's Identification No., (if any) ..... am/are held and firmly bound to the Government of Himachal Pradesh (hereinafter referred to as "the Government" which expression shall, unless excluded by, or repugnant to, the context, include his successor-in-office and assigns) in the sum of Rs.....Rupees.....) hereinafter referred to "as the said sum" to be paid to the Government on demand, for which payment will and truly to be made, I/We bind myself/ourselves/our heirs, executors, administrators and legal representatives by these presents.

Whereas the above bounden has been required by the appropriate Assessing Authority..... District ..... Himachal Pradesh to furnish security for the said sum for the purpose of,—

- (a) securing the payment of any amount payable by him/ them on account of tax, interest or penalty under the Himachal Pradesh Value Added Tax Act, 2005 (hereinafter referred to as the 'Act'), within the time provided and in the manner prescribed, and

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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(b) indemnifying the Government against all losses, costs or expenses which the government may, in any way, suffer, sustain or pay by reasons of the omission, default or failure or insolvency of the above bounden or, any person or persons acting under or for him/them, to pay the said sum in the manner and by the time provided by or prescribed under the said Act and the rules made thereunder.

Now, the condition of the above written bond is such that if the above bounden, his/their heirs, executors, administrators and legal representatives or any other person acting under or for him/them shall,—

(a) pay the full amount due under the said Act and rules made thereunder in the manner and within the period provided or prescribed under the said Act and the rules, on demand by any authority appointed by the Government under section 3 of the said Act, such demand to be in writing and to be served upon the above bounden, his/their heirs, executors, administrators and legal representatives or any other person acting under or for him/them in the manner and within the period provided by or prescribed under the said Act and the rules made thereunder, and

(b) also at all times indemnify and save the Government from all and every loss, costs or expenses which has/ have been or shall or may, at any time or times hereafter during the period in which the above bounden is held liable to pay any sum due under the said Act and the rules made thereunder,

**HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005**

---

be caused by reason of any person acting under or for  
him/them,

then this obligation shall be void and be of no effect, otherwise the same shall be and remain in full force and effect and it is hereby further agreed that in the event of the death/ partition/disruption/dissolution/winding up or the final cessation of the liability, under the Act or the rules made thereunder, of the above bounden, this bond, shall remain with the aforesaid Assessing Authority for recovering (a) any sum that may be payable by the above bounden or (b) any loss, cost or expenses that may have been sustained, incurred on insolvency of the above bounden, his/their heirs, executors, administrators and legal representatives and which may not have been discovered until after the above bounden's death/partition/disruption/dissolution/winding up or final cessation or his/their liability under the said Act or the rules made thereunder:

Provided always that without prejudice to any other right or remedy for recovering any sum due under the Act or loss or damages as aforesaid, it shall be open to the Government to recover the amount payable under this bond as arrears of land revenue.

In witness whereof the said .....(full name) has hereunto set his/their hand(s) this..... day of .....

Signed and delivered by the above named in the presence of the witnesses here-in-below.

Signature .....  
Status .....

Witness:

1. (Full Name).....

**HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005**

---

2. Full Name) .....

We (1) .....

(2) .....

(Name and full addresses of the Sureties) hereby declare ourselves to be sureties for the above bounden and guarantee that he/they shall do and perform all that he/they has/have above undertaken to do and perform and in case of his/their omission, default or failure therein, we hereby bind ourselves jointly and severally to forfeit to the Government of Himachal Pradesh (hereinafter referred to as 'the Government', which expression shall unless excluded by or repugnant to the context, includes its successors-in-office and assigns) the sum of Rs..... (Rupees.....) (hereinafter referred to as 'the said sum') in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the Assessing Authority or any other officer appointed under section 3 of the Himachal Pradesh Value Added Tax Act, 2005, to recover any sum payable by the above bounden and remaining unpaid and also to recover any loss, damages, cost or expenses, which the Government may sustain, incur or pay by reasons of such omission, default or failure.

And we further agree that the Government may without prejudice to any other rights or remedies of the Government, recover the said sum from us, jointly and severally, as arrears of land revenue.

And we also agree that neither of us shall be at liberty to terminate this surety-ship except upon giving to the appropriate Assessing Authority six calendar months' notice, in writing, of his intention so to do prospectively, and our joint and several liability under this bond shall continue in respect

**HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005**

---

of all acts, omissions, defaults, failure and insolvencies on the part of the bounden even upto the expiration of the said period of six months.

|  |   |
|--|---|
| <p>1. Witness:<br/>Signature .....<br/>(Full Name).....<br/>(Complete address) .....<br/>.....</p> <p>2. Signature .....<br/>(Full Name).....<br/>(Complete address) .....<br/>.....</p> | <p style="text-align: center;">Signatures of the sureties in<br/>presence of witnesses</p> <p>1. Signature.....<br/>(Full Name) .....<br/><br/>Permanent Address.....</p> <p>2. Signature.....<br/>(Full Name) .....<br/>Permanent Address.....</p> |
|--|---|

Accepted for and on behalf of the Governor of Himachal Pradesh in  
pursuance of Article 299 (1) of the Constitution.

In presence of

- 1.
- 2.

Name and Designation of the Officer

**FORM VAT-IV**  
**CERTIFICATE OF REGISTRATION (GENERAL /VAT REGISTRATION)**  
[See rule 5 (1)]

**TIN (Tax-payer's Identification Number)**  

|  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|

**DISTRICT:**

|  |
|--|
|  |
|--|

|   |
|---|
| Space for<br>affixing<br>photograph<br>of<br>applicant. |
|---|

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

This is to certify that the business known as M/s <sup>1</sup>“(a) Name as per PAN.....and (b) Trade Name.....” whose principal place of business in Himachal Pradesh is situated at..... town/village.....post office .....Tehsil.....District.....has been registered as a dealer/person under sub-section (1)/(2) of section 14 of the Himachal Pradesh Value Added Tax Act,2005.

2. The business is

and has additional places of business at,---

|       |  |      |  |
|-------|--|------|--|
| (i)   |  | (ii) |  |
| (iii) |  | (iv) |  |

3. Periodicity of furnishing returns and payment of tax:

**4. DATE OF LIABILITY**

|           |           |             |
|-----------|-----------|-------------|
| <b>DD</b> | <b>MM</b> | <b>YYYY</b> |
|           |           |             |

**DATE OF VALIDITY**

|           |           |             |
|-----------|-----------|-------------|
| <b>DD</b> | <b>MM</b> | <b>YYYY</b> |
|           |           |             |

**Seal of Assessing Authority**

(Signatures).....  
Assessing Authority

Dated..... District.....

Note: - This certificate shall be kept at the principal place of business and its attested copy be kept at each additional place of business. It shall be produced on demand by any person exercising authority under the Act and rules.

**CONTINUED**

**(A) CLASS(ES) OF GOODS ALLOWED:—**

<sup>1</sup> In form VAT-IV, The words, letter and signs “as M/s” shall be substituted by the Himachal Pradesh Value Added Tax (Third Amendment) Rules, 2017 notified vide notification No. EXN-F(10)-9/2014 dated 21-04-2017 published in RHP on 24-04-2017.

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

| Serial No. | Purpose for which allowed  | Description of goods |
|------------|--|----------------------|
| 1.         | <b>For re-sale</b>   |                      |
| 2.         | For use in manufacture of goods.   |                      |
| 3.         | For use in telecommunication network.  |                      |
| 4.         | For use in generation or distribution of electricity or any other form of power. |                      |
| 5.         | For use as packing of goods specified in entries at Sl. Nos. 2 to 4 above.       |                      |
| 6.         | For use as capital goods   |                      |

### Assessing Authority

**(B) PARTICULARS OF RENEWALS:**

| Date of renewal | Period for which renewed<br>From | To | Signatures of Assessing<br>Authority. |
|-----------------|----------------------------------|----|---------------------------------------|
|                 |                                  |    |                                       |

**(C) PARTICULARS OF SECURITY:**

| Nature of security | Amount<br>Rs. | Name and address of the bank/post<br>Office/surety. |
|--------------------|---------------|---|
|                    |               |   |

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-V [See rule 8(1)]

### Register of dealers registered under section 14(1) of the Himachal Pradesh Value Added Tax Act, 2005.

List of registered dealers of \_\_\_\_\_ District.

| Sr. No. | Dealers' Name and Address | Name and address of proprietor ./partners etc. | Economic Activity Code |
|---------|---------------------------|--|------------------------|
| 1       | 2                         | 3  | 4                      |
|         |                           |  |                        |

| Address of Head office and branches . | Date of liability | Particulars of TIN (Tax -payer's Identification Number) |               |                  |                      |
|---------------------------------------|-------------------|---|---------------|------------------|----------------------|
|                                       |                   | Number  | Date of issue | Date of Validity | Date of Cancellation |
| 5                                     | 6                 | 7   | 8             | 9                | 10                   |
|                                       |                   |   |               |                  |                      |

| Details of Security |   | Amount | Signatures   |                                |
|---------------------|---|--------|--------------|--------------------------------|
| Nature of security  | Particulars of the bank/post office/ surety |        | Dealing Hand | Assessing Authority concerned. |
| 11                  | 12  | 13     | 14           | 15                             |
|                     |   |        |              |                                |

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-VI

[See rule 8(2)]

**Register of persons registered under section 14(2) of the Himachal Pradesh Value Added Tax Act, 2005.**

**List of registered persons of \_\_\_\_\_ District.**

| Sr. No. | Dealers' Name and Address | Name and address of prop./partners etc. | Economic Activity Code |
|---------|---------------------------|---|------------------------|
| 1       | 2                         | 3                                       | 4                      |
|         |                           |   |                        |

| Address of Head office and branches | Date of liability | Particulars of TIN (Tax -payer's Identification Number) |               |                  |                      |
|-------------------------------------|-------------------|---|---------------|------------------|----------------------|
|                                     |                   | Number  | Date of issue | Date of Validity | Date of Cancellation |
| 5                                   | 6                 | 7   | 8             | 9                | 10                   |
|                                     |                   |   |               |                  |                      |

| Details of Security |   |        | Signatures   |                               |
|---------------------|---|--------|--------------|-------------------------------|
| Nature of security  | Particulars of the bank/post office/ surety | Amount | Dealing Hand | Assessing Authority concerned |
| 11                  | 12  | 13     | 14           | 15                            |
|                     |   |        |              |                               |

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## <sup>1</sup>FORM-VAT VI-A

[see rule 59 A]

### APPLICATION FOR REGISTRATION OF CARRIER OF GOODS/COURIER AGENT/PERSON IN-CHARGE OF GOODS

Affix Passport  
size Photograph  
of applicant

I, .....Principal officer, son of Sh./ Smt..... on behalf of the transporter, carrier or transporting agent carrying on transport business in Himachal Pradesh, whose particulars are given below, hereby apply for registration under Section 35 of the Himachal Pradesh Value Tax Act, 2005.

1. Name with full postal address of the transporter, courier or transporting agent with Telephone number and email id, if any:--

|       |               |  |
|-------|---------------|--|
| (i)   | Name:         |  |
| (ii)  | Address:      |  |
| (iii) | Telephone No: |  |
| (iv)  | E-mail:       |  |

2. Name, designation and address of principal officer or a manager in-charge of the affairs of the business:--

|      |              |  |
|------|--------------|--|
| (i)  | Designation: |  |
| (ii) | Address:     |  |

3. Location of the principal office/ place of business in Himachal Pradesh:--

|       |                              |  |
|-------|------------------------------|--|
| (i)   | Name of the building if any: |  |
| (ii)  | Ward No.:                    |  |
| (iii) | Name of the Town/ Village:   |  |
| (iv)  | Post Office:                 |  |

<sup>1</sup> After Form VAT-VI the new Form VAT VI-A and VAT VI-B shall be inserted by the Himachal Pradesh Value Added Tax (Amendment) Rules, 2017 notified vide notification No. EXN-F(10)-21/2016 dated 31-01-2017 published in RHP on 01-02-2017 w.e.f. 01-02-2017.

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

|     |           |  |
|-----|-----------|--|
|     |           |  |
| (v) | District: |  |

4. Location or branches/ other places of business  
(a separate sheet may be enclosed, if necessary) :--

| Particulars of branches          | Branch-I | Branch-II | Branch-III |
|----------------------------------|----------|-----------|------------|
| (i) Name of the building. of any |          |           |            |
| (ii) Ward No.                    |          |           |            |
| (iii) Name of the road/ street   |          |           |            |
| (iv) Name of the town            |          |           |            |
| (v) Post Office                  |          |           |            |
| (vi) District                    |          |           |            |

5. Location of godowns/warehouses:-  
(attach separate sheet, if necessary)  
(a) For principal office

| Name of the principal office | Location of godowns |           |            |
|------------------------------|---------------------|-----------|------------|
|                              | Godown-I            | Godown-II | Godown-III |
|                              |                     |           |            |

- (b) For branch(es)

| Name of the principal office | Location of godowns |           |            |
|------------------------------|---------------------|-----------|------------|
|                              | Godown-I            | Godown-II | Godown-III |
|                              |                     |           |            |

|                                     |  |
|-------------------------------------|--|
| 6. Date of commencement of business |  |
|-------------------------------------|--|

7. Style of business (proprietorship/ partnership/company/co-operative society/club /association of persons/ H.U.F/Govt. Department/ Public Sector Undertaking etc.

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

---

8. PAN No. 

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|

9. Setvice Tax Number 

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

10. Name(S) and address(es) of the Proprietor/Partners/  
Directors/Members/Karta/Head of office etc.:-

| Sl. No. | Name | Father's/<br>Husband's<br>Name | Designation | Age | Permanent<br>Address | Present<br>Address | Signature |
|---------|------|--------------------------------|-------------|-----|----------------------|--------------------|-----------|
| 1.      |      |                                |             |     |                      |                    |           |
| 2.      |      |                                |             |     |                      |                    |           |
| 3.      |      |                                |             |     |                      |                    |           |
| 4.      |      |                                |             |     |                      |                    |           |
| 5.      |      |                                |             |     |                      |                    |           |

11. Details of Bankers, with following particulars:-

| Sl. No. | Name & address of<br>the Bank Branch | In whose name<br>the account<br>stands | Whether saving or<br>current account | Account<br>Number |
|---------|--------------------------------------|--|--------------------------------------|-------------------|
|         |                                      |  |                                      |                   |

12. Full Address of the Principal  
Head Office, if situated  
outside Himachal Pradesh

13. The language in which books  
of accounts are maintained

14. the accounting year followed  
by the applicant

15. Full Address of the place  
where books of Accounts are  
kept

16. Detail of Security Furnished

| Sl. No. | Type of<br>security | Name of<br>the surety<br>(if<br>applicable) | Amount | Name and TIN<br>of the business<br>in which surety<br>has an interest if | Date of<br>expiry (in<br>case of<br>FDR) |
|---------|---------------------|---|--------|--|--|
|         |                     |   |        |  |  |

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

|  |  |  |  |      |  |
|--|--|--|--|------|--|
|  |  |  |  | any. |  |
|--|--|--|--|------|--|

I do hereby solemnly declare that the above statements are true to be best of my knowledge and belief.

Place \_\_\_\_\_  
Signature

Designation

## FORM-VAT-VI-B (See rule 59 A)

### CERTIFICATE OF REGISTRATION FOR CARRIER OF GOODS/COURIER AGENT/ PERSON INCHARGE OF GOODS

Registration Certificate No.:

Office of issue:

This is to certify that \_\_\_\_\_(name of transporter/courier/transporting agent) with principal office at \_\_\_\_\_(full address) has been registered under section 35 of the Himachal Pradesh Value Added Tax Act, 2005 on \_\_\_\_\_ day of \_\_\_\_\_

1. The style of the business is:
2. Name(s) and Address(es) of the Proprietor/Partner/Director etc.:
  - (a)
  - (b)
  - (c)
  - (d)
  - (e)

3. Branches located at: (Give full address)

| Branch-I | Branch-II | Branch-III | Branch-IV |
|----------|-----------|------------|-----------|
|          |           |            |           |

4. Location of godowns/ warehouses in the station where the principal office and branch office(es) are located.

| Type of office   | Branch-I<br>(Location) | Branch-II<br>(Location) | Branch-III<br>(Location) |
|------------------|------------------------|-------------------------|--------------------------|
| Principal Office |                        |                         |                          |
| Branch-I         |                        |                         |                          |
| Branch-II        |                        |                         |                          |
| Branch-III       |                        |                         |                          |

**HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005**

---

5. He shall be liable to submit monthly return (in Form ET-I-A).  
This certificate shall be displayed at a conspicuous place of the principal office and the copies of the certificate for the branches shall be displayed at conspicuous places of the respective branches.

**FORM VAT-VII**

INDEMNITY BOND

[See rule 25 (1)]

**BEFORE THE ASSESSING AUTHORITY..... CIRCLE,  
DISTRICT ....., HIMACHAL PRADESH, UNDER  
RULE 25(1) OF THE HIMACHAL PRADESH VALUE ADDED TAX  
RULES, 2005.**

No..... 200 .....

**M/S/-----Petitioner**

**Versus**

**The State of Himachal Pradesh**

**through the Assessing Authority .....**

Know all men by these presents that I/We .....(Full address of the dealer) .....

\*registered dealer/dealer under the Himachal Pradesh Value Added Tax Act, 2005 under Tax Payer's Identification Number (Registration No) ..... dated.....in the State of Himachal Pradesh(hereinafter called the Obligor) \* am/are held and held and firmly bound upto the Governor of Himachal Pradesh (hereinafter called the Government) in the sum of Rs.....(Rupees in words) ..... \*(hereinafter referred to as the said sum) to be paid to the Government on demand for which payment will and truly be made,

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

---

I/We bind myself/ourselves and my/our heirs, executors, administrators, legal representative and assigns and the person for the time being having control over assets and affairs by these presents.

Signed this ..... day of .....  
..... two thousand and .....  
.....

Whereas sub-rule (1) of rule 25 of the Himachal Pradesh Value Added Tax Rules, 2005, requires that in event of the original tax invoice having been lost, destroyed or mutilated, the registered dealer shall make an application to the appropriate Assessing Authority and attach alongwith the same a duplicate copy of the tax invoice issued by the selling dealer and shall be required to furnish an indemnity bond to the appropriate Assessing Authority for the amount equal to the amount of input tax credit claimed under such invoice;

And whereas the obligor herein is the dealer to whom the tax invoice in **Form VAT-.....** bearing serial number .....dated ..... was issued by ..... (Name and address of the selling dealer);

And whereas the obligor has lost/ destroyed/mutilated the said tax invoice in **Form VAT- .....** bearing serial number .....dated ..... was issued by ..... (Name and address of the selling dealer).

Now the condition of the above written bond is such that if the obligor shall in the event of a loss suffered by the Government (in respect of which the decision of the Government or the authority appointed for the purpose shall be final and binding on the obligor) as a result of the misuse of the aforesaid Form, pay to the Government on demand and without demur the said sum of Rs.....(Rupees.....(in words)) and shall otherwise indemnify and keep the Government harmless and indemnified from all liabilities incurred by the Government as a result of the misuse of such from then the above written bond shall be void and of no effect but otherwise shall remain in full force, effect and virtue. The Obliger further undertakes to mortgage/charge to properties specified in the Schedule hereunder written by execution of proper deed of mortgage/charge for the payment of the said sum;

HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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SCHEDULE

(Give details of properties mortgaged/charged)

.....  
.....

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

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

In witness whereof the Obliger has set his hand/\*has caused these presents executed by his authorised representative on the day, month and year above written in the presence of .....

1. ....

2. .... (Obliger's signatures)

Accepted for and on behalf of the Governor of Himachal Pradesh by name and designation of the Officer duly authorised in pursuance of Article 299(1) of the Constitution of India to accept the Bond for and on behalf of the Governor of Himachal Pradesh.

In the presence of –

1. ....
2. ....

(Name and designation of the officer)



# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-VIII

[See rule 27(1)]

### APPLICATION FOR PERMISSION BY CASUAL TRADER

To

The Assessing Authority,  
Circle

|  |
|--|
|  |
|--|

| 1.        | Particulars of Business   |                 |
|-----------|---|-----------------|
| 1.1       | Full Name of applicant and Father's Name  |                 |
| 1.2       | Trade name, (if different from the above)   |                 |
| 1.3       | Principal place of business   |                 |
|           |   |                 |
|           |   |                 |
|           |   |                 |
|           |   | Pin             |
|           |   | Tel             |
|           |   | State:          |
|           |   | Fax             |
|           |   | E-mail address: |
| 1.3.1     | Place of business, if any, in Himachal Pradesh.                                     |                 |
| 1.3.2     | Place of business from which goods are proposed to be brought to H.P.               |                 |
| 1.4       | TIN, if any   |                 |
| 1.5       | PAN No., if any   |                 |
| 1.6       | VAT Regn. No., if any, in other State than that mentioned in 1.3                    |                 |
| 1.7       | Proof of identify, if above numbers (columns 1.4 to 1.6 do not exit)                |                 |
| <b>2.</b> | <b>Particulars of the business event for which application is made in this form</b> |                 |
| (a)       | Nature of business event  |                 |



## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

|  |  |                 |  |        |  |
|--|--|-----------------|--|--------|--|
| (e)  | Name and address of the owner of location  |                 |  |        |  |
| (f)  | Attach Confirmation letter of the owner of the location or proof of payment, if any. |                 |  |        |  |
| <b>4. Details of payment of Fee</b>  |  |                 |  |        |  |
| TR No.   |  | Date            |  | Amount |  |
| <b>5. Details of security</b>  |  |                 |  |        |  |
| <b>Declaration: I solemnly declare that to the best of my knowledge and belief, the information given on this form is true and correct</b> |  |                 |  |        |  |
| Name   |  | Designation     |  |        |  |
| Signature  |  | Date (dd mm yy) |  |        |  |

### For office use only

|   |                              |    |      |              |               |
|---|------------------------------|----|------|--------------|---------------|
| Date of receipt of application                |                              |    |      |              |               |
| Permission Certificate No. and Date           |                              |    |      |              |               |
| Security details                              |                              |    |      |              |               |
| Details of tax payment                        |                              |    |      |              |               |
| Date of assessment                            |                              |    |      |              |               |
| Additional tax demand, if any                 |                              |    |      |              |               |
| Receipt of additional tax demand              | Instrument (Tick applicable) | as | TR   | Demand Draft | Banker's Chq. |
|   | Instrument No.               |    |      |              |               |
|   | Amount                       |    |      |              |               |
|   | Date of receipt              |    |      |              |               |
| Refund, if any, allowed                       |                              |    |      |              |               |
| Refund details                                |                              |    |      |              |               |
| Date of issuance of Tax Clearance Certificate | Instrument No.               |    | Date |              | Amount        |

**HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005**

---

**FORM VAT-IX**

[See rule 29]

**PERMISSION TO CASUAL DEALER**

Permission Certificate No.

|  |
|--|
|  |
|  |

1. M/s ....., having their principal place of business at ..... is hereby permitted to organize a business event for sale or purchase of taxable goods in Himachal Pradesh.
2. This permission is valid from ..... to ..... or conclusion of the business event whichever is earlier.
3. The casual trader will deal in the following items .....
4. The place of casual business event will be at .....
5. In addition to above said place, the casual business event is to be conducted at  
(a) .....  
(b) .....
6. The casual trader has furnished security in form of cash/bank guarantee for Rs..... and this bank guarantee is value upto .....
7. The casual trader is to pay tax on ..... (dates) and the following person/persons will discharge such liability:

| S. No. | Name | Father's Name | Status | Complete Address |
|--------|------|---------------|--------|------------------|
|        |      |               |        |                  |
|        |      |               |        |                  |
|        |      |               |        |                  |

Signature of the Assessing Authority,  
(With official stamp/seal)

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

---

### **Conditions:**

1. This certificate will be displayed at the prominent place of the business event.
2. The certificate will stand cancelled automatically on the said date mentioned in Col.2 unless extended.
3. The goods shall be sold against authenticated sale bills only.
4. The casual trader shall immediately inform the Assessing Authority if the casual business closes earlier to the last date of validity of this certificate and shall inform the said at least 3 working days in advance if he intends to extend such business event.
5. The tax liability statement should be submitted in Form VAT-X.
6. Statement of purchases, sales and unsold stock shall also be submitted at the time of closure of business event.
7. The casual trader shall report regarding his un-sold stock at the last check-post or barrier.

**\*Strike off, if not applicable.**

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-X

[See rule 33(1)]

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

|  |   |   |   |   |   |   |   |   |   |    |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|----|---|---|---|---|---|---|---|---|
| Place :  | <input style="width: 90%;" type="text"/>  | District                                  | <input style="width: 100%;" type="text"/> |   |   |   |   |   |   |    |   |   |   |   |   |   |   |   |
| TIN Number, if any                               | <input style="width: 100%;" type="text"/> |   |   |   |   |   |   |   |   |    |   |   |   |   |   |   |   |   |
| <b>Permission Certificate Number</b>             | <input style="width: 100%;" type="text"/> |   |   |   |   |   |   |   |   |    |   |   |   |   |   |   |   |   |
| Date:  | <input style="width: 100%;" type="text"/> |   |   |   |   |   |   |   |   |    |   |   |   |   |   |   |   |   |
| Name   | <input style="width: 100%;" type="text"/> |   |   |   |   |   |   |   |   |    |   |   |   |   |   |   |   |   |
| Address  | <input style="width: 100%;" type="text"/> |   |   |   |   |   |   |   |   |    |   |   |   |   |   |   |   |   |
| Address of additional place of business (if any) | <input style="width: 100%;" type="text"/> |   |   |   |   |   |   |   |   |    |   |   |   |   |   |   |   |   |
| (A)  | <input style="width: 100%;" type="text"/> |   |   |   |   |   |   |   |   |    |   |   |   |   |   |   |   |   |
| (B)  | <input style="width: 100%;" type="text"/> |   |   |   |   |   |   |   |   |    |   |   |   |   |   |   |   |   |
| Nature of casual business event                  | <input style="width: 100%;" type="text"/> |   |   |   |   |   |   |   |   |    |   |   |   |   |   |   |   |   |
| Location of business event                       | <input style="width: 100%;" type="text"/> |   |   |   |   |   |   |   |   |    |   |   |   |   |   |   |   |   |
| Period of trade                                  | From:                                     | <input style="width: 20px;" type="text"/> | <input style="width: 20px;" type="text"/> | / | <input style="width: 20px;" type="text"/> | <input style="width: 20px;" type="text"/> | / | 2 | 0 | To | <input style="width: 20px;" type="text"/> | <input style="width: 20px;" type="text"/> | / | <input style="width: 20px;" type="text"/> | <input style="width: 20px;" type="text"/> | / | 2 | 0 |

|   |     |  |    |
|---|-----|--|----|
| Opening stock at the commencement: of the casual trade: | Rs. | <input style="width: 90%;" type="text"/> | 6  |
| Add Purchase on which purchase tax is: leviable:        | Rs. | <input style="width: 90%;" type="text"/> | 7  |
| Add Purchase on which VAT is payable:                   | Rs. | <input style="width: 90%;" type="text"/> | 8  |
| Stock imported subsequently:                            | Rs. | <input style="width: 90%;" type="text"/> | 9  |
| Total stock:  |     | <input style="width: 90%;" type="text"/> | 10 |

|  |     |  |    |
|--|-----|--|----|
| Less Gross sales :   | Rs. | <input style="width: 90%;" type="text"/> | 11 |
| Sales of tax free goods  | Rs. | <input style="width: 90%;" type="text"/> | 12 |
| Balance:   | Rs. | <input style="width: 90%;" type="text"/> | 13 |
| Sales of goods on which VAT is payable:                          | Rs. | <input style="width: 90%;" type="text"/> | 14 |
| Purchase Value of goods on which: Purchase Tax is payable :      | Rs. | <input style="width: 90%;" type="text"/> | 15 |
| Total Taxable Turnover ((14+15) (give rate of tax- wise breakup) | Rs. | <input style="width: 90%;" type="text"/> | 16 |
| Total tax liability  | Rs. | <input style="width: 90%;" type="text"/> | 17 |
| Closing Stock (10-14+15)   | Rs. | <input style="width: 90%;" type="text"/> | 18 |
| Amount of security deposited                                     | Rs. | <input style="width: 90%;" type="text"/> | 19 |
| <b>Balance Tax Payable (17-18)</b>                               | Rs. | <input style="width: 90%;" type="text"/> | 20 |
| <b>Refund (19-17)</b>  | Rs. | <input style="width: 90%;" type="text"/> | 21 |

#### DECLARATION

I \_\_\_\_\_ hereby declare that the above statements) are true and complete to the best of my knowledge and belief and nothing has been concealed therefrom

Date

|  |   |  |   |   |   |
|--|---|--|---|---|---|
| <input style="width: 90%;" type="text"/> | / | <input style="width: 90%;" type="text"/> | / | 2 | 0 |
|--|---|--|---|---|---|

**Signature  
and seal of the Assessing Authority**

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

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## For Office Use Only

1. I have examined the tax liability statement and accept the same.

OR

2. The tax liability statement furnished by the casual Trader examined and the tax liability is determined as under:

|     |   |     |
|-----|---|-----|
|     | Opening stock at the commencement of the casual trade:              | Rs. |
| Add | Purchase on which purchase tax is leviable:                         | Rs. |
| Add | Purchase on which VAT is payable :<br>Stock imported subsequently : | Rs. |
|     | Total stock:  | Rs. |

---

|      |  |     |
|------|--|-----|
|      | Gross sales :  | Rs. |
| Less | Sales of tax free goods                                    | Rs. |
|      | Balance:   | Rs. |
|      | Sales of goods on which VAT is payable:                    | Rs. |
|      | Purchase Value of goods on which Purchase Tax is payable : | Rs. |
|      | Total Taxable Turnover<br>(give rate of tax-wise breakup)  | Rs. |
|      | Total tax liability  | Rs. |
|      | Closing Stock  | Rs. |
|      | Amount of security deposited                               | Rs. |
|      | <b>Balance Tax Payable</b>                                 | Rs. |
|      | <b>Refund (18-16)</b>                                      | Rs. |

Date

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

**Signature**  
**and seal of the Assessing Authority**

**Encl. Tax demand notice and challan.**

**HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005**

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**FORM VAT-XI**

[See rule 33(4)]

**Clearance Certificate for casual trader**

District

Permission Certificate No.

|  |
|--|
|  |
|  |

Certified that the M/s ..... who was granted permission to conduct business event from ..... to ..... The said casual trader has concluded the casual business event on .....(dd. mm. yy) and has deposited the tax and penalty, if any, assessed by the undersigned on .....

The goods, as listed below are allowed to be transported out of State of Himachal Pradesh.

| S.No. | Name of Commodity | Value | Remarks |
|-------|-------------------|-------|---------|
|       |                   |       |         |
|       |                   |       |         |
|       |                   |       |         |
|       |                   |       |         |
|       |                   |       |         |
|       |                   |       |         |
|       |                   |       |         |
|       |                   |       |         |

Signature of the appropriate Assessing Authority  
(with official stamp and seal)

Date 

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

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XII

[See rule 38(1) and (2)]

**Form of furnishing particulars of contracts entered into by a contractee with a works contractor or a sub-contractor and application for tax deduction number**

To

The Assessing Authority,  
Circle..... District.....

I/We ..... contractees/ contractors with the following particulars have entered into works contract(s) detailed below with the contractors/ sub-contractors: -

**1. Contractee's identity**

|               |     |  |  |  |  |             |  |
|---------------|-----|--|--|--|--|-------------|--|
| Name          | M/s |  |  |  |  |             |  |
| Address       |     |  |  |  |  | Contact No. |  |
| Deduction No. |     |  |  |  |  |             |  |

\* (to be filled in case contractee is a registered dealer)

**2. Details of works contract(s) entered into**

| Sr. No. | Name and complete address of contractor (s)/ sub-contractor | TIN (if any) | Number, date and name, if any, and nature of works. | Total value of works contract and date of award |               | Amount, if any, paid to the contractor/ sub-contractor till the date of making this application |        | Amount deducted from payment in column (7) and (8) and paid (give details) |
|---------|---|--------------|---|---|---------------|---|--------|--|
|         |   |              |   | Total Value                                     | Date of award | Date  | Amount |  |
| (1)     | (2)   | (3)          | (4)   | (5)   | (6)           | (7)   | (8)    | (9)  |
|         |   |              |   |   |               |   |        |  |
|         |   |              |   |   |               |   |        |  |
|         |   |              |   |   |               |   |        |  |
|         |   |              | Total   |   |               |   |        |  |

**3.** I/We do hereby solemnly affirm that I/We am/are authorised to furnish this information and that all its contents are true, correct and complete and nothing has been concealed therefrom;

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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4. I/We hereby also apply for that tax deduction number under sub-rule (2) of rule 38 for enabling deduction of tax under section 17 of the Act.

Place:

Date:

[Signature of the contractee]

---

To

The Assessing Authority,  
..... Circle,..... District.

| <b>(For use in the office of the assessing authority)</b>                                    |  |
|--|--|
| (1) Date of data entry in the office record/Computer:  |  |
| (2) Signature (with Name) of the official making the date entry:                             |  |
| (3) Signature of the assessing authority with Date:<br>(Affix stamp of name and designation) |  |

### ACKNOWLEDGEMENT

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

(1) Date of receipt of return:

(2) [Signature with stamp of name and designation or receipt clerk]

---

**Footnote:** It is to be furnished by the contractee to the appropriate Assessing Authority of the contractor.

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XIII

[See rule 38(5)]

**Form of return to be furnished by a Contractee**

**Original/Duplicate copy of the return for the  
Quarter ended on:**

**D D-- M M - Y Y Y Y**

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|

**1. Contractee's identity**

|               |     |  |  |  |  |  |             |  |  |
|---------------|-----|--|--|--|--|--|-------------|--|--|
| Name          | M/s |  |  |  |  |  |             |  |  |
| Address       |     |  |  |  |  |  | Contact No. |  |  |
| Deduction No. |     |  |  |  |  |  |             |  |  |

\* (to be filled in case contractee is a registered dealer)

**2. Details of works contract(s) against which payments made, tax deductible, deducted and paid:**

| Sr. No.      | Name and complete address of contractor(s) | TIN (if any) | Number, date and name, if any, and nature of works contract against which payments made during the period | Total value of works contract | Amount paid to the contractor |             | Amount deductible during the period @ ..... of total value in column (5) |
|--------------|--|--------------|---|-------------------------------|-------------------------------|-------------|--|
|              |  |              |   |                               | During the return period      | Progressive |  |
| (1)          | (2)  | (3)          | (4)   | (5)                           | (6)                           | (7)         | (8)  |
|              |  |              |   |                               |                               |             |  |
|              |  |              |   |                               |                               |             |  |
|              |  |              |   |                               |                               |             |  |
| <b>Total</b> |  |              |   |                               |                               |             |  |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

| Amount of tax deducted and paid each month during the period |       |                       |        |                       |        |            | Paid upto the period |
|--|-------|-----------------------|--------|-----------------------|--------|------------|----------------------|
| 1 <sup>st</sup> Month  |       | 2 <sup>nd</sup> Month |        | 3 <sup>rd</sup> Month |        | Total Paid |                      |
| Deducted   | Paid  | Deducted              | Paid   | Deducted              | Paid   |            |                      |
| (9)  | (9.1) | (10)                  | (10.1) | (11)                  | (11.1) |            |                      |
|  |       |                       |        |                       |        |            |                      |
|  |       |                       |        |                       |        |            |                      |
|  |       |                       |        |                       |        |            |                      |
|  |       |                       |        |                       |        |            |                      |

**(Attach separate sheet for additional entries, if space is insufficient)**

### 3. Details of tax deposited during the period

| Sr. No. | Name of treasury where tax deposited or Bank on which DD/ Pay order drawn | Treasury receipt (TR). DD/PO |     |      |        | For office use |      |
|---------|---|------------------------------|-----|------|--------|----------------|------|
|         |   | Type of Instrument           | No. | Date | Amount | DCR No.        | Date |
|         |   |                              |     |      |        |                |      |
|         |   |                              |     |      |        |                |      |
|         |   |                              |     |      |        |                |      |
|         |   |                              |     |      |        |                |      |
|         | Total   |                              |     |      |        |                |      |

### DECLARATION

I, ..... ( name in CAPITALS), do hereby solemnly affirm that I am authorised to furnish this return and that all its contents are true, correct and complete and nothing has been concealed therefrom.

Place:

Date:

[Signature of the contractee]

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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| <b>(For use in the office of the assessing authority)</b>                                    |  |
|--|--|
| (1) Date of data entry in the office record/Computer:  |  |
| (2) Signature (with Name) of the official making the data entry:                             |  |
| (3) Signature of the assessing authority with Date:<br>(Affix stamp of name and designation) |  |

### ACKNOWLEDGEMENT

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

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

.....

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XIV

[See rule 39 (1)]

### DAILY COLLECTION REGISTER

| Serial No. | Date | Name and Address of the dealer/person | TIN, if any | Treasury Challan No. and Date and period to which the payment relates | Collection on Account of |              |                               |
|------------|------|---------------------------------------|-------------|---|--------------------------|--------------|-------------------------------|
|            |      |                                       |             |   | Voluntary payment of VAT | Purchase tax | Tax deducted under section 17 |
| 1          | 2    | 3                                     | 4           |   | 5                        | 6            | 7                             |
|            |      |                                       |             |   |                          |              |                               |
|            |      |                                       |             |   |                          |              |                               |

| Continued .....   |         |          |      |                   |       |                           |
|-------------------|---------|----------|------|-------------------|-------|---------------------------|
| Additional demand | Penalty | Interest | Fees | Composition money | Total | Signature of dealing hand |
| 8                 | 9       | 10       | 11   | 12                | 13    | 14                        |
|                   |         |          |      |                   |       |                           |

- Note:-
1. Serial No. to be started from 01 for each day.
  2. The register to be signed by officer incharge of the District at the end of the day.
  3. After the close of each month a reconciliation certificate shall be recorded at the end by the Officer incharge of the District.

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## <sup>1</sup>“Form VAT-XV

[See rule 17(vii) and 40 (1) of HP VAT Act, 2005]

**RETURN FOR THE MONTH/QUARTER  
ENDED ON:**

|   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|
| D | D | M | M | Y | Y | Y | Y |
|---|---|---|---|---|---|---|---|

**1. Dealer’s identity**

|   |     |                        |  |
|---|-----|------------------------|--|
| Name and style of business                    | M/s |                        |  |
| Address                                       |     | Contact No.            |  |
| Tax Payer’s Identification Number             |     | Economic Activity Code |  |
| Permanent Account Number under Income Tax Act |     |                        |  |
| Place and circle of Income Tax Assessment:    |     |                        |  |

**2. Gross turnover, deductions from gross turnover taxable turnover of sales and computation of tax (See sections 2(zd), 6 and 9 of the Act)**

|            | (a) Description   | (b)<br>Value of goods | (c)<br>Lists appended to the return |
|------------|---|-----------------------|-------------------------------------|
| <b>2A.</b> | (1) Sale price received and receivable for goods sold during return period        |                       |                                     |
|            | (2) Value of goods sent within or outside the State otherwise than by way of sale |                       |                                     |
| <b>2B</b>  | <b>Gross turnover [(1) + (2) ]</b>  |                       |                                     |
| <b>2C.</b> | <b>Deductions from Gross Turnover [ section 6 (3)]</b>                            |                       |                                     |
| (1)        | Sale of tax-free goods under section 9  |                       |                                     |
| (2)        | Goods sent to local agents(registered dealers) for sale                           |                       |                                     |

<sup>1</sup> In Form-XV shall be substituted by the Himachal Pradesh Value Added Tax (2nd Amendment) Rules, 2015 notified vide notification No. EXN-F(10)-8/2013-Loose dated 15-05-2015 published in RHP on 19-05-2015 w.e.f. 01-04-2015. Prior to this the previous Form was substituted vide Notification No. EXN-F(1)-4/2011 dated 19-04-2012 Published in RHP on 19-04-2012.

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

|      |   |  |  |
|------|---|--|--|
| (3)  | Sale to Exporters within the state (against Form H)   |  |  |
| (4)  | Any other sale/transfer eligible for deduction under HP VAT Act,2005 not covered under Col. 2C(1),(2) and (3) of above (Please specify) |  |  |
| (5)  | Sale in the course of inter-State trade or commerce (against Form C or against Form C + Form E-I)                                       |  |  |
| (6)  | Sale in the course of import into India   |  |  |
| (7)  | Sale in the course of export out of India   |  |  |
| (8)  | Sales outside the State of goods purchased outside the State (against Form C+ Form E-II)  |  |  |
| (9)  | Value of goods sent otherwise than by way of sale:-   |  |  |
|      | (i) in the course of inter-State trade or commerce(against Form F)  |  |  |
|      | (ii) in the course of export out the territory of India   |  |  |
| (10) | Any other sale eligible for deduction/ any other deductions under CST Act not covered from (4) to (9) above (Please specify)            |  |  |
| (11) | Total of (1) to (10)  |  |  |

|            |  |  |             |
|------------|--|--|-------------|
| <b>2D.</b> | <b>Taxable turnover of sales [2B(b)-2C(11)(b)]</b> |  | <b>LS-I</b> |
|------------|--|--|-------------|

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

| 2E  | (a)<br>Break-up of 2D according to rate of tax | (b)<br>Effect of return of goods and de-escalation [LS-II] | (c)<br>Effect of Purchases made from exempted Unit(Less Purchases Value Addition only) | (d)<br>Effect of Purchases of goods specified in Schedule-“C” (Less Purchases Value Addition only) | (e)<br>Net taxable turnover [(a)-{(b)+(c)+ (d)}] | (f)<br>Rate of tax | (g)<br>Was this sale made against Form-XLIII ? (Applicable only in case of sale @4%) | (h)<br>Please furnish Form-XLIII Number (If answer to column (g) is yes | (i)<br>Amount of Tax Paid [(e) x (f)] |
|-----|--|--|--|--|--|--------------------|--|---|---------------------------------------|
| (1) |  |  |  |  |  | %                  |  |   |                                       |
| (2) | Total Tax Amount                               |  |  |  |  |                    |  |   |                                       |

### 3. Purchase, import and receipt of goods and computation of amount of tax paid on purchases made in the State

| 3A.  | (a) Description   | (b)<br>List Appended to return | (c)<br>Amount |
|------|---|--------------------------------|---------------|
|      | <b>Aggregate price/value of goods--</b>   |                                |               |
| (1a) | Purchased from registered dealers in the State on tax invoice   | LP-1                           |               |
| (1b) | Aggregate price/value of capital goods eligible for input tax credit  | LP-1                           |               |
| (1c) | Purchase of goods (other than those listed under entry No. 55 of part-II-A of Schedule-A) for use as industrial inputs (against Form-XLIII) | LP-1                           |               |
| (1d) | Aggregate price/ value of goods purchased from Registered Exempted Unit)  |                                |               |
| (2)  | Purchased from other dealers without tax invoice  |                                |               |
| (3a) | Purchased in the course of inter-State trade or   |                                |               |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

|      |   |  |  |
|------|---|--|--|
|      | commerce(against Form C)  |  |  |
| (3b) | Capital Goods Purchased in the course of inter-State trade or commerce (against Form C)             |  |  |
| (4a) | Purchased in the course of import into India  |  |  |
| (4b) | Capital Goods Purchased in the course of import into India  |  |  |
| (5a) | Purchased from outside the State in the State in the course of export out of India (against Form H) |  |  |
| (5b) | Purchased from within the state in the course of export out of India (against Form H)               |  |  |
| (6)  | Imported into the State   |  |  |
| (7)  | Purchased outside the State for sales outside the State   |  |  |
| (8)  | Received for sale from dealers registered in the State  |  |  |
| (9)  | Received for sale from dealers outside the State (against Form F)                                   |  |  |
| (10) | Purchases against Form I  |  |  |
| (11) | Any other purchases/ receipts not covered from (1) to (10) above (Please specify)                   |  |  |
| (12) | <b>Total [(1) to (11)]</b>  |  |  |

| <b>3B.</b> | <b>(a)</b><br><b>Break-up of 3A(1)(a)+3A(1)(b)+3A(1)(c) according to rate of tax</b> | <b>(b)</b><br><b>Effect of return goods and of price [LP-II]</b> | <b>(c)</b><br><b>Net taxable purchases [(a)-(b)]</b> | <b>(d)</b><br><b>Rate of tax</b> | <b>(e)</b><br><b>Amount of Tax Paid [(c) x (d)]</b> |
|------------|--|--|--|----------------------------------|---|
| (1)        |  |  |  | %                                |   |
| (2)        |  |  |  | %                                |   |
| (3)        |  |  |  | %                                |   |
| (4)        |  |  |  | %                                |   |
| (5)        | Total amount of tax  |  |  |                                  |   |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

|  |                   |  |  |  |
|--|-------------------|--|--|--|
|  | paid on purchases |  |  |  |
|--|-------------------|--|--|--|

**4. Statutory declarations and certificates received from other dealers furnished with the return.**

| Serial No. | Type of form | No. of forms furnished | Aggregate of amount of transactions for which forms furnished |
|------------|--------------|------------------------|---|
| (1)        | C            |                        |   |
| (2)        | E-I          |                        |   |
| (3)        | E-II         |                        |   |
| (4)        | F            |                        |   |

| Serial No. | Type of form | No. of forms furnished | Aggregate of amount of transactions for which forms furnished |
|------------|--------------|------------------------|---|
| (5)        | H            |                        |   |
| (6)        | I            |                        |   |
| (7)        | J            |                        |   |
|            |              |                        |   |

**5. Computation of tax paid in respect of goods purchased in the State from registered dealers on tax invoice but which shall not form part of input tax credit (See section 11 of HP VAT Act)**

| Circumstances in which tax paid in respect of purchase of certain goods not to form part of input tax credit  | Purchase Value |
|---|----------------|
| (a)   | (b)            |
| <b>A.</b> All goods except mentioned as purchased from registered dealers on tax invoice when,-   |                |
| (1) used in the telecommunication network, or in the generation and distribution of electricity or other form of power.   |                |
| (2) the tax on their purchase was paid @4% or less but such goods are disposed of otherwise than by way of sale   |                |
| (3) used in manufacture or packing of goods declared tax-free under section 9 except when such goods are sold in the course of export out of India.                       |                |
| (4) left in stock, whether in the form purchased or in manufactured or processed form, on the day of closure of business or cancellation of the registration certificate. |                |
| (5) made in the circumstances specified in section 11(7)(c)   |                |
| (6) covered by section 11(7)(d) and (e)   |                |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

|   |  |
|---|--|
| (7) used for the purpose specified in section 11(7)(j)  |  |
| (8) tax invoice is not available or not issued or original tax invoice issued does not show separate details of tax charged |  |
| (9) purchases from an industrial unit after paying concessional rate of tax   |  |
| (10) covered by Schedule of Input Tax restricted Goods as provided u/s 11(8)  |  |
| (11) other purchases, tax paid in respect of which not to form part of input tax credit                                     |  |
| (12) purchase of fuel and lubricants made in the circumstances specified in section 11(3)                                   |  |
| (13) purchase of goods other than fuel and lubricants made in the circumstances specified in section 11(4)(a) and 11(4)(b)  |  |

### B. Total [(1) to (13)]

| C. Calculation of input tax at different rates | (c) | (d) | (e) | (f) | (g) | (h)<br>Total (c) to (g) |
|--|-----|-----|-----|-----|-----|-------------------------|
| (1) Break-up of A(b) according to tax rate     |     |     |     |     |     |                         |
| (2) Rate of tax                                | %   | %   | %   | %   | %   |                         |
| (3) Input tax to be reversed [(1) x (2)]       |     |     |     |     |     |                         |

Note:-- Where any goods purchased in the State are used or disposed off party in the circumstances mentioned in column (a) against entries in A above and partly otherwise, the purchase value of such goods shall be computed pro rata.

### 6. Purchase tax (See section 6 (1) (b) and 8)

| Circumstances in which purchase tax levied | Purchase value of goods taxable | Rate of tax | Purchase tax |
|--|---------------------------------|-------------|--------------|
|--|---------------------------------|-------------|--------------|

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

|     |   | at different rates |  |     |     |
|-----|---|--------------------|--|-----|-----|
|     | (a)   | (b)                |  | (c) | (d) |
| (1) | Turnover of goods specified in Schedule 'C' of the Act  |                    |  |     |     |
| (2) | Turnover of taxable goods purchased in the State without payment of tax when such goods or the goods manufactured therefrom are either exported out of State or used or disposed off (except when sold in the course of export out of India) in a manner that no tax or CST is payable to the State | (i)                |  |     |     |
|     |   | (ii)               |  |     |     |
| (3) | <b>Total (1) + (2)</b>  |                    |  |     |     |

Note:-- Where any goods purchased in the State are used or disposed off partly in the circumstances mentioned in column (a) against entries at serial number (2) above and partly otherwise, the purchase tax leviable on such goods shall be computed pro rata.

### 7. Turnover and Tax Liability under CST

|        | (a)<br>Description   | (b)<br>Value of goods | (c)<br>Amount of tax |
|--------|--|-----------------------|----------------------|
| (1)    | Inter-State sale against Form C @2%                                    |                       |                      |
| (2)    | Inter-State sale against Form C @__%                                   |                       |                      |
| (3)    | Inter-State Sales without Forms @<br>__%                               |                       |                      |
| (4)    | Other @__%   |                       |                      |
| (5)    | Total (1 to 4)   |                       |                      |
| (6)(a) | Sales return of goods within return period under section 8A (1)(b)(ii) |                       |                      |
|        | <b>Taxable turnover of sales [5-</b>                                   |                       |                      |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

|  |                    |
|--|--------------------|
|  | <b>{6(a)+6(b)}</b> |
|--|--------------------|

### 8. Aggregate of tax levied on sale or purchases

|     |                          |  |
|-----|--------------------------|--|
| (1) | Tax on Sales [2E (i)]    |  |
| (2) | Purchase Tax [6(3)(d)]   |  |
| (3) | Total tax<br>[8(1)+8(2)] |  |

### 9. Computation of Input tax credit (See-section 11)

|      |   |  |
|------|---|--|
| (1)  | (1) Opening Input Tax Credit on unsold stock [See Section 11(1)(i)]                         |  |
| (2)  | Opening Input Tax Credit on Capital Goods   |  |
| (3)  | (3) Tax Paid on purchases made in the State [3B(e)]   |  |
| (4)  | Total [9(1)+9(2)+9(3)]  |  |
| (5)  | Less Tax Paid, not part of input tax [5C(3)]  |  |
| (6)  | Claimable Input Tax [9(4)-9(5)]   |  |
| (7)  | Less Tax paid but involved in unsold stock [See Section 11(1)(i)]                           |  |
| (8)  | Less Tax Paid on capital goods, to be carried forward to future periods [See Section 11(6)] |  |
| (9)  | Input Tax Credit [9(6)-9(7)-9(8)]   |  |
| (10) | Input Tax on Unsold Stock Carried Forward [9(7)]  |  |
| (11) | Input Tax on Capital Goods Carried Forward [9(8)]   |  |

### 10. Tax payable or adjustable (See Section 12)

|   |  |        |
|---|--|--------|
| (1)   | Gross Tax Payable [8(3)-9(9)]                                  |        |
| (2)   | Less: Excess paid towards VAT brought forward from last return |        |
| (3)   | Tax Payable [10(1)-10(2)]                                      |        |
| <b>If Covered under any Deferment/Exemption Scheme (Yes/No)</b> |  | Yes/No |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

|  |   |  |
|--|---|--|
| If yes, Notification No. based on which such deferment/exemption is being claimed:   |   |  |
| Entitlement Certificate Number:  |   |  |
| Year of Availment:   |   |  |
| % of amount of the total tax liability required to be paid as per the above entitlement certificate  |   |  |
| % of amount of the total tax liability required to be paid upfront as per the above entitlement certificate  |   |  |
| % of amount of the total tax liability deferred as per the above entitlement certificate   |   |  |
| % of amount of the total tax liability exempted as per the above entitlement certificate   |   |  |
| (a) Total amount of the total tax liability due for payment for the current period as per the above scheme   |   |  |
| (b) total amount of the total tax liability due for payment in this return period out of the tax deferred earlier in previous period as per the above scheme |   |  |
| (4)  | Total amount of the total tax liability due for payment in this return period as per the above scheme(a+b)    |  |
| (i)  | Opening balance of the total amount of total tax liability deferred till date as per the above scheme         |  |
| (ii)   | Total tax liability paid out of the opening balance of the total amount of deferred tax in this return period |  |
| (iii)  | Total amount of the total tax liability deferred for the current period                                       |  |
| Total amount of total tax liability deferred to future periods(i-ii+iii)   |   |  |
| (5) Net Tax Payable [10(3)](For dealers not covered under any deferment/exemption scheme)  |   |  |
| (6) Net Tax Payable [10(4)](For dealers covered under deferment/exemption scheme)  |   |  |

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## 11. Summary of Tax payable

| Sr. No. | Tax Payable   | Amount |
|---------|---|--------|
| 1.      | Net tax payable under VAT Act   |        |
| 2.      | ITC from last return period brought forward to the extent not exhausted in previous return period, if any |        |
| 3.      | Net Amount payable under VAT Act  |        |
| 4.      | Tax due under CST Act   |        |
| 5.      | Excess paid towards CST brought forward from last return  |        |
| 6.      | Amount of Input Tax Credit to be adjusted under section 12(2), if any                                     |        |
| 7.      | Amount of Input Tax Credit to be adjusted under section 12(3), if any                                     |        |
| 8.      | 8. Net amount payable under CST Act   |        |
| 9.      | ITC to be carried forward to next return period   |        |

## 12. Entry Tax

| Description of goods entered into local area | Purpose for which entry of goods caused into local area | Value of Goods | Rate of Entry Tax | Rate of Concessional Entry Tax for New Industrial Units only | Amount of Entry Tax |
|--|---|----------------|-------------------|--|---------------------|
|  |   |                |                   |  |                     |

| Gross Turnover as per return | Value of Stock Transfer/ Branch Transfer/ Consignment Sale | % Ratio of Stock Transfer/ Branch Transfer/ Consignment Sale | % of Set Off/ Rebate to which entitled | Proportionate Rebate/ Set Off of Entry Tax | Net Entry Tax Payable | Proportion of Entry Tax Payable | Specify, If others | Amount Deposited |
|------------------------------|--|--|--|--|-----------------------|---------------------------------|--------------------|------------------|
|                              |  |  |  |  |                       |                                 |                    |                  |

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## 13. Details of tax deposited

| Sr. No. | Tax Type | Name of treasury where tax deposited or bank on which DD/Pay order/ crossed cheque drawn/RAO      |                    | Treasury receipt |      |        | For office use |      |
|---------|----------|---|--------------------|------------------|------|--------|----------------|------|
|         | VAT/CST  | Treasury/Bank   | Type of instrument | No.              | Date | Amount | DCR No.        | Date |
| (1)     |          |   |                    |                  |      |        |                |      |
| (2)     |          |   |                    |                  |      |        |                |      |
| (3)     |          |   |                    |                  |      |        |                |      |
| (4)     |          |   |                    |                  |      |        |                |      |
| (5)     |          |   |                    |                  |      |        |                |      |
| (6)     |          | ..... (by contractee a)<br>by govt. contractee b)<br>by private contractee (with contractee name) |                    |                  |      |        |                |      |
| (7)     |          | (7) Total[(1) to (6)]   |                    |                  |      |        |                |      |

## Declaration

I, \_\_\_\_\_ (Name in CAPITALS), hereby, solemnly affirm that I am authorized to furnish this return and all its contents, lists, statements, declarations, certificates and other documents appended with it or filed with it are true, correct and complete and nothing has been concealed therefrom.

Place:

Date:

[Signature]

Status: Tick (√) application [Karta, proprietor, partner, director, secretary, manager, authorized officer].

**Note: The returns upto the financial year 2014-15 shall continue to be filed on old form VAT-XV, and the above form as substituted under these rules shall be apply in those cases.”.**

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM LS-I (See VAT-XV)

(See rule 41)

### Lists of sales to be submitted with return

FOR THE MONTH/ QUARTER ENDED ON:

D D - M M - Y Y

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

|           |                                |  |  |  |  |     |  |  |  |  |  |  |
|-----------|--------------------------------|--|--|--|--|-----|--|--|--|--|--|--|
| <b>1.</b> | <b>Particulars of Business</b> |  |  |  |  |     |  |  |  |  |  |  |
| 1.1       | Full Name of Applicant (M/s)   |  |  |  |  |     |  |  |  |  |  |  |
| 1.2       | Address of Applicant           |  |  |  |  |     |  |  |  |  |  |  |
|           |                                |  |  |  |  |     |  |  |  |  |  |  |
|           |                                |  |  |  |  |     |  |  |  |  |  |  |
|           | Pin                            |  |  |  |  |     |  |  |  |  |  |  |
|           | Tel                            |  |  |  |  | Fax |  |  |  |  |  |  |
| 1.3       | TIN                            |  |  |  |  |     |  |  |  |  |  |  |

| 2. Details of Sales made by the dealer filing the return |                 |                         |     |                                  |                       |
|--|-----------------|-------------------------|-----|----------------------------------|-----------------------|
| Sr. No.  | Customer's Name | Address of the customer | TIN | Value of sales during tax period | VAT during tax period |
|  |                 |                         |     |                                  |                       |
|  |                 |                         |     |                                  |                       |
|  |                 |                         |     |                                  |                       |
|  |                 |                         |     |                                  |                       |
|  |                 |                         |     |                                  |                       |
|  |                 |                         |     |                                  |                       |
| <b>Total</b>   |                 |                         |     |                                  |                       |

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

Place:

Date:

[Signature]

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

**Footnote: In this form, the details may be given only party-wise (rather than transaction-wise) for the entire tax period.**

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM LP-I (See VAT-XV)

(See rule 41)

### Lists of purchases to be submitted with return

FOR THE MONTH/ QUARTER ENDED ON:

D D - M M - Y Y

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

|           |                                |  |  |     |  |  |  |     |  |  |  |  |  |  |
|-----------|--------------------------------|--|--|-----|--|--|--|-----|--|--|--|--|--|--|
| <b>1.</b> | <b>Particulars of Business</b> |  |  |     |  |  |  |     |  |  |  |  |  |  |
| 1.1       | Full Name of Applicant (M/s)   |  |  |     |  |  |  |     |  |  |  |  |  |  |
| 1.2       | Address of Applicant           |  |  |     |  |  |  |     |  |  |  |  |  |  |
|           |                                |  |  |     |  |  |  |     |  |  |  |  |  |  |
|           |                                |  |  |     |  |  |  |     |  |  |  |  |  |  |
|           |                                |  |  |     |  |  |  | Pin |  |  |  |  |  |  |
|           | Tel                            |  |  | Fax |  |  |  |     |  |  |  |  |  |  |
| 1.3       | TIN                            |  |  |     |  |  |  |     |  |  |  |  |  |  |

| 2. Details of purchases made by the dealer filing the return |               |                       |     |                                  |        |                       |
|--|---------------|-----------------------|-----|----------------------------------|--------|-----------------------|
| Sr. No.  | Seller's Name | Address of the seller | TIN | Value of purchases during period | of tax | VAT during tax period |
|  |               |                       |     |                                  |        |                       |
|  |               |                       |     |                                  |        |                       |
|  |               |                       |     |                                  |        |                       |
|  |               |                       |     |                                  |        |                       |
|  |               |                       |     |                                  |        |                       |
|  |               |                       |     |                                  |        |                       |
| <b>Total</b>   |               |                       |     |                                  |        |                       |

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

Place:

Date:

[Signature]

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

**Footnote:** In this form, the details may be given only party-wise (rather than transaction-wise) for the entire tax period.

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## “Form VAT-XV-A

[See rule 40 (5) and 40-A]

RETURN FOR THE YEAR

ENDED ON:

D D - M M - Y Y

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

### 1. Dealer's identity

|   |     |  |  |  |             |  |  |                        |  |  |  |  |  |  |  |  |
|---|-----|--|--|--|-------------|--|--|------------------------|--|--|--|--|--|--|--|--|
| Name and style of business                    | M/s |  |  |  |             |  |  |                        |  |  |  |  |  |  |  |  |
| Address                                       |     |  |  |  | Contact No. |  |  |                        |  |  |  |  |  |  |  |  |
| Tax Payer's Identification Number             |     |  |  |  |             |  |  | Economic Activity Code |  |  |  |  |  |  |  |  |
| Permanent Account Number under Income Tax Act |     |  |  |  |             |  |  |                        |  |  |  |  |  |  |  |  |
| Place and circle of Income Tax Assessment:    |     |  |  |  |             |  |  |                        |  |  |  |  |  |  |  |  |

### 2. Gross turnover, deductions from gross turnover taxable turnover of sales and computation of tax (See sections 2(ze), 6 and 9 of the Act)

|            | (a) Description  | (b) Value of goods | (c) Lists appended to the return |
|------------|--|--------------------|----------------------------------|
| <b>2A.</b> | (1) Sale price received and receivable for goods sold during return period:        |                    |                                  |
|            | (2) Value of goods sent within or outside the State otherwise than by way of sale: |                    |                                  |
| <b>2B</b>  | <b>Gross turnover [(1) + (2)]</b>  |                    |                                  |
| <b>2C.</b> | <b>Deductions from Gross Turnover [section 6(3)]</b>                               |                    |                                  |
| (1)        | Sale of tax-free goods under section 9   |                    | LS-1                             |
| (2)        | Sale in the course of inter-State trade or commerce                                |                    |                                  |
| (3)        | Sale in the course of import into India  |                    |                                  |
| (4)        | Sale in the course of export out of India  |                    |                                  |
| (5)        | Sales outside the State of goods purchased outside the State                       |                    |                                  |
| (6)        | Value of goods sent otherwise than by way of sale:                                 |                    |                                  |
|            | (i) in the course of inter-State trade or commerce                                 |                    |                                  |
|            | (ii) in the course of export out the territory of India                            |                    |                                  |
|            | (iii) to local agents (registered dealers) for sale                                |                    |                                  |
| (7)        | Total of (1) to (6)  |                    |                                  |
| <b>2D.</b> | <b>Taxable turnover of sales [2B(b)-2C(7)(b)]</b>                                  |                    |                                  |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

| <b>2E.</b> | (a) Break-up of 2D according to rate of tax | (b) Effect of return goods and (de-escalation) [LS-2] | (c) Effect of Purchases made from exempted Unit (Less Purchase Value: Tax on Value Addition only) | (d) Net taxable turnover [(a)-{(b)+(c)}] | (e) Rate of tax | (f) Amount of Tax Paid [(d) x (e)] |
|------------|---|---|---|--|-----------------|------------------------------------|
| (1)        |   |   |   |  | %               |                                    |
| (2)        |   |   |   |  | %               |                                    |
| (3)        |   |   |   |  | %               |                                    |
| (4)        |   |   |   |  | %               |                                    |
| (5)        |   |   |   |  | %               |                                    |
| (6)        | Total Tax Amount                            |   |   |  |                 |                                    |

### 3. Purchase, import and receipt of goods and computation of tax paid on purchases made in the State

| <b>3A.</b> | (a) Description  | (b) List Appended to return | (c) Amount |  |
|------------|--|-----------------------------|------------|--|
|            | <b>Aggregate price/value of goods,--</b>                             |                             |            |  |
| (1)<br>(a) | Purchased from registered dealers in the State on tax invoice        | LP-1                        |            |  |
| (1)<br>(b) | Aggregate price/value of capital goods eligible for input tax credit |                             |            |  |
| (2)        | Purchased from other dealers without tax invoice                     |                             |            |  |
| (3)        | Purchased in the course of inter-State trade or commerce             |                             |            |  |
| (4)        | Purchased in the course of import into India                         |                             |            |  |
| (5)        | Purchased in the course export out of India                          |                             |            |  |
| (6)        | Imported into the State  |                             |            |  |
| (7)        | Purchased outside the State for sales outside                        |                             |            |  |
| (8)        | Received for sale from dealers registered in the State               |                             |            |  |
| (9)        | Received for sale from dealers outside the State                     |                             |            |  |
| (10)       | <b>Total [(1) to (9)]</b>  |                             |            |  |

| <b>3B.</b> | (a) Break-up of 3A(1)(a) +3A(1)(b) according to | (b) Effect of | (c) Net taxable purchases | (d) Rate of tax | (e) Amount of Tax Paid |
|------------|---|---------------|---------------------------|-----------------|------------------------|
|            |   |               |                           |                 |                        |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

|     | rate of tax                           | return goods and of price [LP-2] | [(a)-(b)] |   | [(c) x (d)] |
|-----|---------------------------------------|----------------------------------|-----------|---|-------------|
| (1) |                                       |                                  |           | % |             |
| (2) |                                       |                                  |           | % |             |
| (3) |                                       |                                  |           | % |             |
| (4) |                                       |                                  |           | % |             |
| (5) | Total amount of tax paid on purchases |                                  |           |   |             |

**4. Aggregate of tax levied on sale or purchases**      **5. Computation of Input tax credit**  
**(See-section 11)**

|     |                         |  |      |   |  |
|-----|-------------------------|--|------|---|--|
| (1) | Tax on Sales [2E(f)]    |  | (1)  | Opening Input Tax Credit on unsold stock [See Section 11(1)(i)]                             |  |
| (2) | Purchase Tax [11(4)(d)] |  | (2)  | Opening Input Tax Credit on Capital Goods   |  |
| (3) | Total tax [4(1) + 4(2)] |  | (3)  | Tax Paid on purchases made in the State [3B(e)]   |  |
|     |                         |  | (4)  | Total [5(1)+5(2)+%(3)]  |  |
|     |                         |  | (5)  | Less Tax Paid, not part of input tax [10C(3)]   |  |
|     |                         |  | (6)  | Claimable Input Tax [5(4)-5(5)]   |  |
|     |                         |  | (7)  | Less Tax paid but involved in unsold stock [See Section 11(1)(i)]                           |  |
|     |                         |  | (8)  | Less Tax Paid on capital goods, to be carried forward to future periods [See Section 11(6)] |  |
|     |                         |  | (9)  | Input Tax Credit [5(6)-5(7)-5(8)]   |  |
|     |                         |  | (10) | Input Tax on Unsold Stock Carried Forward [5(7)]  |  |
|     |                         |  | (11) | Input Tax on Capital Goods Carried Forward [5(8)]   |  |

**6. Tax payable or adjustable (See Section 12)**

|     |  |  |
|-----|--|--|
| (1) | Gross Tax Payable [4(3)-5(9)]                      |  |
| (2) | Less: Excess paid brought forward from last return |  |
| (3) | Tax Payable [6(1)-6(2)]                            |  |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

| <b>If Covered under any Deferment/Exemption Scheme (Yes/No)</b>  | Yes/No |
|--|--------|
| If yes, Notification No. based on which such deferment/exemption is being claimed:   |        |
| Entitlement Certificate Number:  |        |
| Year of Availment  |        |
| % of amount of the total tax liability required to be paid as per the above entitlement certificate  |        |
| % of amount of the total tax liability required to be paid upfront as per the above entitlement certificate  |        |
| % of amount of the total tax liability deferred as per the above entitlement certificate   |        |
| % of amount of the total tax liability exempted as per the above entitlement certificate   |        |
| (a) Total amount of the total tax liability due for payment for the current period as per the above scheme   |        |
| (b) total amount of the total tax liability due for payment in this return period out of the tax deferred earlier in previous period as per the above scheme |        |
| (4) Total amount of the total tax liability due for payment in this return period as per the above scheme(a+b+)  |        |
| (i) Opening balance of the total amount of total tax liability deferred till date as per the above scheme  |        |
| (ii) Total tax liability paid out of the opening balance of the total amount of deferred tax in this return period   |        |
| (iii) Total amount of the total tax liability deferred for the current period  |        |
| Total amount of total tax liability deferred to future periods(i-ii+iii)   |        |
| (5) Net Tax Payable [6(3)](For dealers not covered under any deferment/exemption scheme)   |        |
| (6) Net Tax Payable [6(4)](For dealers covered under deferment/exemption scheme)   |        |
| (7) Amount of Input Tax Credit adjusted under section 12(2)  |        |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

|   |  |
|---|--|
| (8) Amount of Input Tax Credit adjusted under section 12(3) |  |
| (9) Excess carry forward after (7) and/or (8) above         |  |

**[Signature of Authorized person]**

**Date:**

### 7. Details of tax deposited

| Sr. No. | Name of treasury where tax deposited or bank on which DD/Pay order/ crossed cheque drawn/RAO | Treasury/Bank | Treasury receipt   |     |      | For office use |         |
|---------|--|---------------|--------------------|-----|------|----------------|---------|
|         |  |               | Type of instrument | No. | Date | Amount         | DCR No. |
| (1)     |  |               |                    |     |      |                |         |
| (2)     |  |               |                    |     |      |                |         |
| (3)     |  |               |                    |     |      |                |         |
| (4)     |  |               |                    |     |      |                |         |
| (5)     |  |               |                    |     |      |                |         |
| (6)     |  |               |                    |     |      |                |         |
| (7)     | ..... (by contractee)  |               |                    |     |      |                |         |
| (8)     | Total [(1) to (7)]   |               |                    |     |      |                |         |

8. Account of forms printed under the Government authority/required to be authenticated by the assessing authority.

| Sr. No. | Type of Form    | Opening stock at the beginning of the return period | Bank form received or authenticated during the return period | Number of forms used during the return period | Aggregate of amount of transactions for which forms Used. |
|---------|-----------------|---|--|---|---|
| (1)     |                 |   |  |   |   |
| (2)     | ST-XXVI-A (out) |   |  |   |   |
| (3)     | VAT             |   |  |   |   |
| (4)     | C               |   |  |   |   |
| (5)     | E-1             |   |  |   |   |
| (6)     | E-II            |   |  |   |   |
| (7)     | F               |   |  |   |   |
| (8)     | H               |   |  |   |   |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

9. Statutory declarations and certificates received from other dealers furnished with the return

| Sr. No. | Type of form  | No. of Forms furnished | Aggregate of amount of transactions for which forms furnished | Sr. No. | Type of form | No. of forms furnished | Aggregate of amount of transactions for which forms furnished |
|---------|---------------|------------------------|---|---------|--------------|------------------------|---|
| 1)      | STXXVI-A(out) |                        |   | (5)     | E-1          |                        |   |
| 2)      | VAT           |                        |   | (6)     | E-II         |                        |   |
| 3)      | C             |                        |   | (7)     | F            |                        |   |
| 4)      | d             |                        |   | (8)     | H            |                        |   |

**10. Computation of tax paid in respect of goods purchased in the State from registered dealers on tax invoice but which shall not to form part of input tax credit (See section 11)**

| Circumstances in which tax paid in respect of Purchase of certain goods not to form part of input tax credit   | Purchase Value |
|--|----------------|
| (a)  | (b)            |
| <b>A.</b> All goods except mentioned as purchased from registered dealers on tax invoice when  |                |
| (1) used in the telecommunications network, or in the generation and distribution of electricity or other form of power;   |                |
| (2) the tax on their purchase was paid @ 4% or less but such goods are disposed of otherwise than by way of sale and   |                |
| (3) used in manufacture or packing of goods declared a tax-free under section 9 (except when such goods are sold in the course of export out of India):                  |                |
| (4) left in stock, whether in the form purchased or in manufactured or processed form, on the day of closure of business or cancellation of the registration certificate |                |
| (5) made in the circumstances specified in section 11(7) (c)   |                |
| (6) covered by section 11(7)(d) and (e)  |                |
| (7) used for the purpose specified in section 11(7) (i)  |                |
| (8) tax invoice is not available or not issued or original tax invoice issued does not show separate details of tax charged  |                |
| (9) purchased from an industrial unit after paying concessional rate of tax  |                |
| (10) covered by Schedule of Input Tax restricted Goods as provided u/s 11(8)   |                |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

|   |     |     |     |     |     |                      |
|---|-----|-----|-----|-----|-----|----------------------|
| (11) other purchases, tax paid in respect of which not to form part of input tax credit |     |     |     |     |     |                      |
| <b>B. Total [(1) to (11)]</b>   |     |     |     |     |     |                      |
| <b>C. Calculation of input tax at different rates</b>                                   | (c) | (d) | (e) | (f) | (g) | Total (c) to (g) (h) |
| (1) Break-up of A(b) according to tax rate  |     |     |     |     |     |                      |
| (2) Rate of tax   | %   | %   | %   | %   | %   |                      |
| (3) Input tax to be reversed [(1) x (2)]  |     |     |     |     |     |                      |

Note:- Where any goods purchased in the State are used or disposed of partly in the circumstances mentioned in column (a) against entries in A above and partly otherwise, the purchase value of such goods shall be computed pro rata.

### 11. Purchase tax (See section 6(1) (b) and 8)

| Circumstances in which purchase tax levied |   | Purchase value of goods taxable at different rates |  | Rate of tax | Purchase tax |
|--|---|--|--|-------------|--------------|
| (a)  |   | (b)  |  | (c)         | (d)          |
| (1)  | Turnover of goods specified in Schedule 'C' to the Act  |  |  |             |              |
| (2)  | Turnover of taxable goods purchased in the State without payment of tax when such goods or the goods manufactured there from are either exported out of State or used or disposed of (except when sold in the course of export out of India) in a manner that no tax or CST is payable to the State | (i)  |  |             |              |
| (3)  | <b>Total (1) + (2)</b>  |  |  |             |              |

Note: Where any goods purchased in the State are used or disposed of partly in the circumstances mentioned in column (a) against entries at serial number (2) above and partly otherwise, the purchase the purchase tax leviable on such goods shall be computed pro rata.

### 12. Entry Tax

| Sr. No. | Goods as per | Value of Goods | Rate of Tax | Entry Tax Due | Entry Tax Paid with T.R. | Remarks |
|---------|--------------|----------------|-------------|---------------|--------------------------|---------|
|---------|--------------|----------------|-------------|---------------|--------------------------|---------|

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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|   | Schedule-II |   |   |   | No. & Date |   |
|---|-------------|---|---|---|------------|---|
| 1 | 2           | 3 | 4 | 5 | 6          | 7 |
|   |             |   | % |   |            |   |
|   |             |   | % |   |            |   |
|   |             |   | % |   |            |   |
|   |             |   | % |   |            |   |
|   |             |   | % |   |            |   |
|   |             |   | % |   |            |   |
|   |             |   | % |   |            |   |
|   |             |   | % |   |            |   |

Note: Party-wise details of goods brought into local area is attached separately along with the return

### Declaration

I, \_\_\_\_\_ (name in CAPITALS), hereby, solemnly affirm that I am authorized to furnish this return and all its contents including tables 10 and 11, lists, statements, declarations, certificates and other documents appended to it or filed with it are true, correct and complete and nothing has been concealed there from.

Place:

Date:

\_\_\_\_\_

[Signature]

Status: Tick (--) application [Karta, proprietor, partner, director, president, secretary, manager, authorized officer]

---

### (For use in the office of the Assessing Authority)

- (1) Date of data entry in VAT-register/Computer:
- (2) Signature of the official making the data entry:  
(Affix stamp of name & designation)
- (3) Signature of the Assessing Authority with date:

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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1. Reference to sections or Schedules of the Act in the return is indicative and not comprehensive
  2. A dealer who has not dealt goods in the circumstances specified in Tables 10 or 11 during the tax Period does not have to fill in the next page of the return.
- 

## ACNOWLEDGEMENT

Received from M/s \_\_\_\_\_ TIN \_\_\_\_\_  
\_\_\_\_\_ a return in Form VAT-XV for the month of/ quarter  
ending \_\_\_\_\_ along with a list in  
Forms LS-2

Assessing Authority/Excise and Taxation  
Inspector, (when posted in circle outside District  
Headquarters) Circle \_\_\_\_\_ District \_\_\_\_\_  
(SEAL)

Date \_\_\_\_\_<sup>1</sup>

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<sup>1</sup> Form VAT-XV-A is substituted vide notification no EXN-F(1)-4/2011-Part dated 19-04-2012 Published in RHP (Extra-ordinary) on 19-04-2012. Prior to this FORM VAT-XV-A was as under:

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XV-A

[See rule 40 (5) ]

**RETURN FOR THE YEAR ENDED ON:**

**D D - M M - Y Y**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

**1. Dealer's identity**

|   |     |  |  |  |                        |  |  |
|---|-----|--|--|--|------------------------|--|--|
| Name and style of business                    | M/s |  |  |  |                        |  |  |
| Address                                       |     |  |  |  | Contact No.            |  |  |
| Tax Payer's Identification Number             |     |  |  |  | Economic Activity Code |  |  |
| Permanent Account Number under Income Tax Act |     |  |  |  |                        |  |  |
| Place and circle of Income Tax Assessment:    |     |  |  |  |                        |  |  |

**2. Gross turnover, deductions from gross turnover taxable turnover of sales and computation of tax (See sections 2(ze), 6 and 9 of the Act)**

|            | (a) Description  | (b) Value of goods  | (c) Lists appended to the return          |                        |                                 |
|------------|--|---|---|------------------------|---------------------------------|
| <b>2A.</b> | (1) Sale price received and receivable for goods sold during return period:        |   |   |                        |                                 |
|            | (2) Value of goods sent within or outside the State otherwise than by way of sale: |   |   |                        |                                 |
| <b>2B.</b> | <b>Gross turnover [(1)+(2)]</b>  |   |   |                        |                                 |
| <b>2C.</b> | <b>Deductions from Gross Turnover [section 6(3)]</b>                               |   |   |                        |                                 |
| (1)        | Sale of tax-free goods under section 9   |   | LS-1                                      |                        |                                 |
| (2)        | Sale in the course of inter-State trade or commerce                                |   |   |                        |                                 |
| (3)        | Sale in the course of import into India  |   |   |                        |                                 |
| (4)        | Sale in the course of export out of India  |   |   |                        |                                 |
| (5)        | Sales outside the State of goods purchased outside the State                       |   |   |                        |                                 |
| (6)        | Value of goods sent otherwise than by way of sale :-                               |   |   |                        |                                 |
|            | (i) in the course of inter-State trade or commerce                                 |   |   |                        |                                 |
|            | (ii) in the course of export out the territory of India                            |   |   |                        |                                 |
|            | (iii) to local agents (registered dealers) for sale                                |   |   |                        |                                 |
| (7)        | Total of (1) to (5)  |   |   |                        |                                 |
| <b>2D.</b> | <b>Taxable turnover of sales [2B(b)-2C(7)(b)]</b>                                  |   |   |                        |                                 |
| <b>2E.</b> | <b>(a) Break-up of 2D according to rate of tax</b>                                 | <b>(b) Effect of return of goods and (de-)/escalation [LS-10]</b> | <b>(c) Net taxable turnover [(a)+(b)]</b> | <b>(d) rate of tax</b> | <b>(e) Tax Amount [(c)x(d)]</b> |
| (1)        |  |   |   | 1%                     |                                 |
| (2)        |  |   |   | 4%                     |                                 |
| (3)        |  |   |   | 12.5%                  |                                 |
| (4)        |  |   |   | 20%                    |                                 |
| (5)        |  |   |   | %                      |                                 |
| (6)        | Total tax amount   |   |   |                        |                                 |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

### 3. Purchase, import and receipt of goods and computation of amount of tax paid on purchases made in the State:

| 3A.  | (a) Description   | (b) List appended to return | (c) Amount | (d) Stock as on 31 <sup>st</sup> Mar. last to be given with return for 31/3. |
|------|---|-----------------------------|------------|--|
|      | <b>Aggregate price/ value of goods, --</b>  |                             |            |  |
| (1)  | Purchased from registered dealers in the State on tax invoice (including capital goods eligible for input tax credit) | LP-1                        |            |  |
| (2)  | Purchased from other dealers without tax invoice  |                             |            |  |
| (3)  | Purchased in the course of inter-State trade or commerce  |                             |            |  |
| (4)  | Purchased in the course of import into India  |                             |            |  |
| (5)  | Purchased in the course export out of India   |                             |            |  |
| (6)  | Imported into the State   |                             |            |  |
| (7)  | Purchased outside the State for sales outside   |                             |            |  |
| (8)  | Received for sale from dealers registered in the State  |                             |            |  |
| (9)  | Received for sale from dealers outside the State  |                             |            |  |
| (10) | <b>Total [(1) to (9)]</b>   |                             |            |  |

| 3B. | (a) Break-up of 3A(9) according to rate of tax | (b) Effect of return goods and of price [LP-2] | (c) Net taxable purchases [(a) +/- (b)] | (d) Rate of tax | (e) Amount of Tax paid [(c) x (d)] |
|-----|--|--|---|-----------------|------------------------------------|
| (1) |  |  |   | 1%              |                                    |
| (2) |  |  |   | 4%              |                                    |
| (3) |  |  |   | 12.5%           |                                    |
| (4) |  |  |   | %               |                                    |
| (5) | Total amount of tax paid on purchases          |  |   |                 |                                    |

### 4. Aggregate of tax levied on sale or purchases      5. Computation of Input tax credit (See section 11)

|     |                              |  |
|-----|------------------------------|--|
| (1) | Tax on Sales [2E(6)]         |  |
| (2) | Purchase Tax 11(4)(d) Page 3 |  |
| (3) | <b>Total tax [(1) + (2)]</b> |  |

|     |   |  |
|-----|---|--|
| (1) | Tax paid on purchases made in the State [3B(5)e)]     |  |
| (2) | Less tax paid, not part of input tax [10C(3)g Page 3] |  |
| (3) | <b>Input tax credit [ (1)-(2)]</b>                    |  |

### 6. Tax payable or adjustable (See section 12)

|     |   |  |
|-----|---|--|
| (1) | Tax payable [4(3)-5(3)]                                 |  |
| (2) | Amount of Input Tax Credit adjusted under section 12(2) |  |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

|     |   |  |
|-----|---|--|
| (3) | Amount of input tax credit adjusted under section 12(3) |  |
| (4) | Excess carry forward after (2) or (3) above             |  |

**Date:**

**[Signature of authorised person]**

**7. Details of tax deposited:**

| Sr. No. | Name of treasury where tax deposited or bank on which DD/Pay order/ crossed cheque drawn | Treasury receipt | Treasury receipt   |     | For office use |        |         |
|---------|--|------------------|--------------------|-----|----------------|--------|---------|
|         |  |                  | Type of instrument | No. | Date           | Amount | DCR No. |
| (1)     |  |                  |                    |     |                |        |         |
| (2)     |  |                  |                    |     |                |        |         |
| (3)     |  |                  |                    |     |                |        |         |
| (4)     |  |                  |                    |     |                |        |         |
| (5)     |  |                  |                    |     |                |        |         |
| (6)     | ..... (by contractee)  |                  |                    |     |                |        |         |
| (7)     | Excess paid brought forward from last return   |                  |                    |     |                |        |         |
| (8)     | Total [(1) to (7)]   |                  |                    |     |                |        |         |

**8. Account of forms printed under the Government authority/ required to be authenticated by the assessing authority:**

| Serial No. | Type of Form     | Opening stock at the beginning of the return period | Blank form received or authenticated during the return period | Number of forms used during the return period | Aggregate of amount of transactions for which forms used. |
|------------|------------------|---|---|---|---|
| (1)        |                  |   |   |   |   |
| (2)        | VAT-XXVI-A (out) |   |   |   |   |
| (3)        | VAT-             |   |   |   |   |
| (4)        | C                |   |   |   |   |
| (5)        | E-1              |   |   |   |   |
| (6)        | E-II             |   |   |   |   |
| (7)        | F                |   |   |   |   |
| (8)        | H                |   |   |   |   |

**9. Statutory declarations and certificates received from other dealers furnished with the return:**

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

| Serial No. | Type of form   | No. of forms furnished | Aggregate of amount of transactions for which forms furnished |  | Serial No. | Type of form | No. of forms furnished | Aggregate of amount of transactions for which forms furnished |
|------------|----------------|------------------------|---|--|------------|--------------|------------------------|---|
| (1)        | STXXVI-A (out) |                        |   |  | (5)        | E-1          |                        |   |
| (2)        | VAT-           |                        |   |  | (6)        | E-II         |                        |   |
| (3)        | C              |                        |   |  | (7)        | F            |                        |   |
| (4)        | D              |                        |   |  | (8)        | H            |                        |   |

### Declaration

I,..... (name in CAPITALS), hereby, solemnly affirm that I am authorised to furnish this return and all its contents including tables 10 and 11, lists, statements, declarations, certificates and other documents appended to it or filed with it are true, correct and complete and nothing has been concealed therefrom.

Place:

Date:

[Signature]

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

#### (For use in the office of the Assessing Authority)

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

(2) Signature of the official making the data entry:  
(Affix stamp of name & designation)

(3) Signature of the Assessing Authority with date:

1. Reference to sections or Schedules of the act in the return is indicative and not comprehensive.
2. A dealer who has not dealt goods in the circumstances specified in Tables 10 or 11 during the tax period does not have to fill in the next page of the return.

**10. Computation of tax paid in respect of goods purchased in the State from registered dealers on tax invoice but which shall not form part of input tax credit (See section 11):**

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

| Circumstances in which tax paid in respect of purchase of certain goods not to form part of input tax credit   | Purchase Value |     |       |     |     |                         |
|--|----------------|-----|-------|-----|-----|-------------------------|
| (a)  | (b)            |     |       |     |     |                         |
| <b>A.</b> All goods except mentioned as purchased from registered dealers on tax invoice when, —   |                |     |       |     |     |                         |
| (1) used in the telecommunications network, or in the generation and distribution of electricity or other form of power.   |                |     |       |     |     |                         |
| (2) the tax on their purchase was paid @ 4% or less but such goods are disposed of otherwise than by way of sale and   |                |     |       |     |     |                         |
| (3) used in manufacture or packing of goods declared as tax-free under section 9 (except when such goods are sold in the course of export out of India):                 |                |     |       |     |     |                         |
| (4) left in stock, whether in the form purchased or in manufactured or processed form, on the day of closure of business or cancellation of the registration certificate |                |     |       |     |     |                         |
| (5) made in the circumstances specified in section 11(6)(c)  |                |     |       |     |     |                         |
| (6) covered by section 11(6)(d) and (e)  |                |     |       |     |     |                         |
| (7) used for the purpose specified in section 11(6) (j)  |                |     |       |     |     |                         |
| (8) tax invoice is not available or not issued or original tax invoice issued does not show separate details of tax charged  |                |     |       |     |     |                         |
| <b>B. Total [(1) to (8)]:</b>  |                |     |       |     |     |                         |
| <b>C. Calculation of input tax at different rates</b>  | (c)            | (d) | (e)   | (f) | (g) | Total (c) to (g)<br>(h) |
| (1) Break-up of A(b) according to tax rate   |                |     |       |     |     |                         |
| (2) Rate of tax  | 1%             | 4%  | 12.5% | %   | %   |                         |
| (3) Input tax to be reversed [(1) x (2)]   |                |     |       |     |     |                         |

*Note:* Where any goods purchased in the State are used or disposed of partly in the circumstances mentioned in column (a) against entries in **A** above and partly otherwise, the purchase value of such goods shall be computed pro rata.

### 11. Purchase tax (See section 6(1) (b) and 8).

| Circumstances in which purchase tax levied |   | Purchase value of goods taxable at different rates |  | Rate of tax | Purchase tax |
|--|---|--|--|-------------|--------------|
| (a)  |   | (b)  |  | (c)         | (d)          |
| (1)  | Turnover of goods specified in Schedule 'C' to the Act  |  |  |             |              |
| (2)  | Turnover of taxable goods purchased in the State without payment of tax when such goods or the goods manufactured therefrom are either exported | (i)  |  |             |              |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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|     |  |      |  |  |  |
|-----|--|------|--|--|--|
|     | out of State or used or disposed of (except when sold in the course of export out of India) in a manner that no tax or CST is payable to the State | (ii) |  |  |  |
| (3) | <b>Total (1) + (2)</b>   |      |  |  |  |

*Note:* Where any goods purchased in the State are used or disposed of partly in the circumstances mentioned in column (a) against entries at serial number (2) above and partly otherwise, the purchase tax leviable on such goods shall be computed pro rata.

Place:

Date:

[Signature]

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

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XV-B

[See rule 40 (6)]

**Form of annual commodity-wise tax return to be furnished by a registered dealer other than a dealer paying lumpsum by way of composition under section 16(2)**

**DD- MM- YY**

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

|  |  |   |  |  |   |  |  |
|--|--|---|--|--|---|--|--|
|  |  | - |  |  | - |  |  |
|--|--|---|--|--|---|--|--|

### 1. Dealer's identity

|                            |     |  |  |  |                        |  |  |
|----------------------------|-----|--|--|--|------------------------|--|--|
| Name and style of business | M/s |  |  |  |                        |  |  |
| Address                    |     |  |  |  | Contact No.            |  |  |
| TIN                        |     |  |  |  | Economic Activity Code |  |  |

### 2. Sale of goods sold for the first time in the State at full rate of tax

| Serial No.   | Description of Commodity | Code as per Schedule-II | Taxable Turnover | Breakup of taxable turnover according to rates of tax |     |     |     |
|--------------|--------------------------|-------------------------|------------------|---|-----|-----|-----|
|              |                          |                         |                  | @ %   | @ % | @ % | @ % |
|              |                          |                         |                  |   |     |     |     |
|              |                          |                         |                  |   |     |     |     |
|              |                          |                         |                  |   |     |     |     |
|              |                          |                         |                  |   |     |     |     |
| <b>Total</b> |                          |                         |                  |   |     |     |     |

### Declaration

I, ..... (name in CAPITALS), hereby, solemnly affirm that I am authorised to furnish this return and that all its contents are true and correct and nothing has been concealed therefrom.

Place:

Date:

[Signature]

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

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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(For use in the office of the assessing authority)

- (1) Date of data entry in the office record/Computer.
  - (2) Signature of the official making the data entry:  
(Affix stamp of name & designation)
  - (3) Signature of the assessing authority with date:  
(Affix stamp of name & designation)
- 

## ACKNOWLEDGEMENT

Received from M/s..... TIN .....a  
return in **Form VAT-XV-B** for the quarter/ year ending \_\_\_\_\_.

Assessing Authority/  
Excise and Taxation Inspector,  
(when posted in circle outside District Headquarters)  
Circle.....District.....

(SEAL)

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XV-C

[See rule 42 /43]

### RETURN OF TAX REALISED IN CONTRAVENTION OF THE PROVISIONS OF SECTION 20

FOR THE MONTH ENDED ON

D D - M M - Y Y  
 -  -

|    |  |                                |
|----|--|--------------------------------|
| 1. | Name of the Dealer                                     |                                |
| 2. | TIN, if any  |                                |
| 3. | Total amount of tax collected                          | Rs.                            |
| 4. | Amount paid by means of Treasury challan /cheque/Draft | No.                      Date. |
| 5. | Balance due/ excess paid, if any                       | Rs.                            |

I..... solemnly affirm and declare that the statements made and particulars furnished in and with this return are true and complete to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:.....

Date:.....

Full signatures of the dealer  
or authorised agent.

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

#### (For use in the office of the Assessing Authority)

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

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

(3) Signature of the Assessing Authority with date:

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

---

## ACKNOWLEDGEMENT

Received from M/s..... TIN .....a  
return in **Form VAT-XV-C** of tax payable under section 20 for the month  
of.....alongwith a list in Forms LS-2.

Assessing Authority/  
Excise and Taxation Inspector,  
(when posted in circle outside District Headquarters)  
Circle.....District.....  
(SEAL)

**Date**.....

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM LS-3 [See VAT XV-C]

### LIST OF PERSONS FROM WHOM TAX WAS REALISED IN CONTRAVENTION OF PROVISIONS OF SECTION 20

FOR THE MONTH ENDED ON

|   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|
| D | D | - | M | M | - | Y | Y |
|   |   |   |   |   |   |   |   |

|    |                                |  |
|----|--------------------------------|--|
| 1. | Name and address of the dealer |  |
| 2. | TIN, if any                    |  |

| Sl No. | Name and complete address of the person from whom tax was realised | Retail invoice/<br>Cash memo/bill No.<br>with date | Description of<br>goods sold |
|--------|--|--|------------------------------|
| 1.     | 2.   | 3.   | 4.                           |
|        |  |  |                              |

| Value of goods sold | Tax realizable under<br>the law | Tax realised | Amount realised in<br>excess |
|---------------------|---------------------------------|--------------|------------------------------|
| 5.                  | 6.                              | 7.           | 8.                           |
|                     |                                 |              |                              |

Place:.....

Date:.....

Full signatures of the dealer  
or authorised agent.

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

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XV-D

[See rule 46(4)]

**Form of return to be furnished by a Bricks Kiln owner**

**DD - MM - YY**

Original/Duplicate copy of return for the quarter ended on:

|  |  |   |  |  |   |  |  |
|--|--|---|--|--|---|--|--|
|  |  | - |  |  | - |  |  |
|--|--|---|--|--|---|--|--|

### 1. Dealer's identity

|                            |     |  |  |  |                        |  |  |
|----------------------------|-----|--|--|--|------------------------|--|--|
| Name and style of business | M/s |  |  |  |                        |  |  |
| Address                    |     |  |  |  | Contact No.            |  |  |
| TIN                        |     |  |  |  | Economic Activity Code |  |  |

| 2. | Category and capacity of kiln(s), the lumpsum payable and in case of option during the year and addition of new kiln(s) during the year, the month from which the lumpsum is payable. | Kiln number          | Category | Number of Ghoris | Lump-sum payable | Month from which lump sum payable |
|----|---|----------------------|----------|------------------|------------------|-----------------------------------|
|    |   |                      |          |                  |                  |                                   |
|    |   | 1 <sup>st</sup> Kiln |          |                  |                  |                                   |
|    |   | Ind Kiln             |          |                  |                  |                                   |
|    |   | IIIrd Kiln           |          |                  |                  |                                   |
|    |   | IVth Kiln            |          |                  |                  |                                   |
|    |   | <b>Total</b>         |          |                  |                  |                                   |

### 3. Details of tax deposited

| Sr. No. | Name of treasury where tax deposited or Bank on which DD / Pay order drawn | Treasury receipt(TR)/DD/PO |     |      |        | For office use |      |
|---------|--|----------------------------|-----|------|--------|----------------|------|
|         |  | Type of instrument         | No. | Date | Amount | DCR No.        | Date |
|         |  |                            |     |      |        |                |      |
|         |  |                            |     |      |        |                |      |
|         |  |                            |     |      |        |                |      |
|         | Excess paid brought forward from last return                               |                            |     |      |        |                |      |
|         | <b>Total</b>   |                            |     |      |        |                |      |

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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## 4. Account of forms printed under the Government authority.

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

### Declaration

I, .....(name in CAPITALS), hereby, solemnly affirm that I am authorised to furnish this return and all its contents including tables, lists, statements, declarations, certificate and other documents appended to it for filled with it, are true, correct and complete and nothing has been concealed therefrom.

Place:

Date:

Signature

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

---

**(For use in the office of the Assessing Authority)**

(1) Date of data entry in computer

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

(3) Signature of the assessing authority with date:  
(Affix stamp of name and designation)

---

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## ACKNOWLEDGEMENT

Received from M/s.....TIN .....a return in **Form VAT-XV-D** of tax payable under section 20 for the month of.....alongwith a list in Forms LS-2.

Assessing Authority/  
Excise and Taxation Inspector,  
(when posted in circle outside District Headquarters)  
Circle.....District.....  
(SEAL)

Date.....

## FORM VAT-XV-E

[See rule 47 (5)]

### Form of return to be furnished by a Lottery Dealer

D D - M M - Y Y

Original/Duplicate copy of return for the quarter ended on:

|  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|

#### 1. Dealer's identity

|                            |     |  |  |  |  |  |                        |  |  |  |
|----------------------------|-----|--|--|--|--|--|------------------------|--|--|--|
| Name and style of business | M/s |  |  |  |  |  |                        |  |  |  |
| Address                    |     |  |  |  |  |  | Contact No.            |  |  |  |
| TIN                        |     |  |  |  |  |  | Economic Activity Code |  |  |  |

#### 2. Details of draws during the tax period and tax payable thereon--

| Serial No. | Type of Dealer   | No. of draws during the tax period | Lump sum tax payable in respect of each draw during the tax period |
|------------|------------------|------------------------------------|--|
| (1)        | Daily lottery    |                                    |  |
| (2)        | Weekly lottery   |                                    |  |
| (3)        | Monthly lottery  |                                    |  |
| (4)        | Festival lottery |                                    |  |
| (5)        | Instant lottery  |                                    |  |

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

Total Tax payable =  
Paid =

**Note:-Date-wise details of each type of draw are attached separately as per Annexure(s)**

### 3. Account of forms printed under the Government authority or required to be authenticated by Assessing Authority:

| Serial No. | Type of Form | Opening stock at the beginning of the return period | Blank forms received or authenticated during the return period | Number of Form used during the return period | Number of forms in stock at the end of return period |
|------------|--------------|---|--|--|--|
| (1)        | VAT-         |   |  |  |  |
| (2)        | C            |   |  |  |  |

### 4. Aggregate price of goods purchased in the State

|  |                           |
|--|---------------------------|
|  | <b>List LP-1 appended</b> |
|--|---------------------------|

### Declaration

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

Place:

Date:

{Signature}

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

-----  
**(For use in the office of the Assessing Authority)**

(1) Date of data entry in VAT-XVII register/ computer

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

### ACKNOWLEDGEMENT

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

Received from M/s..... TIN .....a return in **Form VAT-XV-D** of tax payable under section 20 for the month of.....alongwith a list in Forms LS-2.

Assessing Authority/  
Excise and Taxation Inspector,  
(when posted in circle outside District Headquarters)  
Circle.....District.....  
(SEAL)

Date.....

### Annexure to return in form VAT- XV-E

#### Date-wise details of Daily/Weekly/Monthly/Festival and Instant Draw during the period ..... to .....

| Sr. No. | Date of Draw | Name of organizer(s) of the draw | Number of draws on the date | Rate of lump-sum per draw | Tax Pay-Able | Date of payment |        | TR no. or DD No. Alongwith the name of Bank | DCR No. and date (to be filled by the office) |
|---------|--------------|----------------------------------|-----------------------------|---------------------------|--------------|-----------------|--------|---|---|
|         |              |                                  |                             |                           |              | Due             | Actual |   |   |
|         |              |                                  |                             |                           |              |                 |        |   |   |
|         |              |                                  |                             |                           |              |                 |        |   |   |
|         |              |                                  |                             |                           |              |                 |        |   |   |
|         |              |                                  |                             |                           |              |                 |        |   |   |
| Total   |              |                                  |                             |                           |              |                 |        |   |   |

### Declaration

I, ..... (name in CAPITALS), hereby, solemnly affirm that I am authorised to sign this annexure and the details given in it are true and correct.

Place:

Date:

[Signature]

Status: Tick (√) applicable {Karta, proprietor, partner, director, president, secretary, manager, authorised officer}

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

**Note: Separate statements to be attached for each type of draw.**

**Place:**

**Signature of the Dealer or his authorised agent**

**Date:**

## FORM VAT-XV-F

[See rule 48 (6)]

**Form of return to be furnished by the Works Contractor under section 16(2)**

**D D - M M - Y Y**

**Original/Duplicate copy of return for the quarter ended on :**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

**1. Dealer's identity**

|                            |     |  |  |                        |  |  |
|----------------------------|-----|--|--|------------------------|--|--|
| Name and style of business | M/s |  |  |                        |  |  |
| Address                    |     |  |  | Contact No.            |  |  |
| TIN *                      |     |  |  | Economic Activity Code |  |  |

**2. Details of execution of works contract and computation of lumpsum payable**

| Sr. No. | Number, date and name, if any, and nature of works contract under execution during the tax period | Name and complete address of the contractee(s) | Total value of works contract | Amount receivable            |             | Lumpsum payable @..... of (e) |
|---------|---|--|-------------------------------|------------------------------|-------------|-------------------------------|
|         |   |  |                               | During the tax return period | Progressive |                               |
| (a)     | (b)   | (c)  | (d)                           | (e)                          | (f)         | (g)                           |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

|  |  |  |       |  |  |
|--|--|--|-------|--|--|
|  |  |  |       |  |  |
|  |  |  |       |  |  |
|  |  |  | Total |  |  |

**3. Details of tax deducted at source by the contractee(s) in respect of contracts in 2 above.**

| Name of the contractee | Name of Treasury | Treasury Receipt No. | Date | Amount |
|------------------------|------------------|----------------------|------|--------|
| (a)                    | (b)              | (c)                  | (d)  | (e)    |
|                        |                  |                      |      |        |
|                        |                  |                      |      |        |
|                        |                  | Total                |      |        |

**4. Tax payable [2 (g)-3(e)]**

Rs.

**5. Details of tax deposited**

| Sr. No. | Name of treasury where tax deposited or Bank on which DD/ Pay order drawn | Treasury receipt (TR)/ DD/ PO |     |      |        | For office use |      |
|---------|---|-------------------------------|-----|------|--------|----------------|------|
|         |   | Type of instrument            | No. | Date | Amount | DCR No.        | Date |
|         |   |                               |     |      |        |                |      |
|         | Excess paid brought forward from last return-                             |                               |     |      |        |                |      |
|         | Total   |                               |     |      |        |                |      |

**Date:**

**[Signature of Authorised Person]**

**6. Value of goods purchased in the State from registered dealers**

LP-1 appended

**7. Account of forms printed under the Government authority / required to be authenticated by the Assessing Authority**

| Sr. No. | Type of Form | Opening stock at the beginning of the return period | Blank forms received or authenticated during returns period | Number of form used during the return period | Aggregate of amount of transactions for which forms used |
|---------|--------------|---|---|--|--|
|         |              |   |   |  |  |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

---

|     |      |  |  |  |  |
|-----|------|--|--|--|--|
| (1) | VAT- |  |  |  |  |
| (2) | C    |  |  |  |  |
| (3) | F    |  |  |  |  |

### 10. Statutory declarations and certificates received from other dealers furnished with the return:

| Sr. No. | Type of form | No. of forms furni-shed | Aggregate of amount of transactions for which forms furnished |
|---------|--------------|-------------------------|---|
| (1)     | VAT-         |                         |   |
| (2)     | C            |                         |   |
| (3)     | D            |                         |   |

### Declaration

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

Place:

Date:

{Signature}

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

---

### (For use in the office of the Assessing Authority)

(1) Date of data entry in computer:

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

(3) Signature of the assessing authority with date:  
(Affix stamp of name and designation)

---

### ACKNOWLEDGEMENT

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

---

Received from M/s..... TIN .....a  
return in **Form VAT-XV-F** of tax payable under section 20 for the month  
of.....alongwith a list in Forms LP-1.

Assessing Authority/  
Excise and Taxation Inspector,  
(when posted in circle outside District Headquarters)  
Circle.....District.....  
(SEAL)

Date.....

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XV-G

[See rule 50(4)]

**Form of return to be furnished by a Retail-sale dealer paying the lumpsum under sections 16(2)**

**Original/Duplicate copy of return for the quarter ended on :**      **D D- M M- Y Y**  


|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

**1. Dealer's identity**

|                            |     |  |  |  |             |  |  |
|----------------------------|-----|--|--|--|-------------|--|--|
| Name and style of business | M/s |  |  |  |             |  |  |
| Address                    |     |  |  |  | Contact No. |  |  |
| TIN                        |     |  |  |  |             |  |  |

**2. Lumpsum payable on purchases of taxable goods during the return period**

|                                      | Taxable turnover<br>(a) | Amount of tax<br>(b) |
|--------------------------------------|-------------------------|----------------------|
| From registered dealers in the State |                         |                      |
|                                      |                         |                      |
|                                      |                         |                      |
|                                      |                         |                      |

**3. Details of tax deposited**

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

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

---

**4. Account of forms printed under the Government authority/ required to be authenticated by the assessing authority:**

| Sr. No. | Type of Form | Opening stock at the beginning of the return period | Blank forms received or authenticated during the return period | Number of forms used during the return period | Aggregate of amount of transaction for which forms used |
|---------|--------------|---|--|---|---|
| (1)     | VAT          |   |  |   |   |
| (2)     |              |   |  |   |   |
| (3)     |              |   |  |   |   |

**5. Statutory declarations in Form C or Form F furnished with the return and amount of transactions for which forms furnished.**

No of Forms

Amount of Transactions

|  |  |
|--|--|
|  |  |
|  |  |

### Declaration

I, .....(name in CAPITALS), hereby, solemnly affirm that I am authorised to furnish this return and all its contents including tables, lists, statements, declarations, certificate and other documents appended to it for filled with it are true, correct and complete and nothing has been concealed therefrom.

Place:

Date:

{Signature}

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

-----  
**(For use in the office of the Assessing Authority)**

(1) Date of data entry in computer:

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

(3) Signature of the Assessing Authority with date:  
(Affix stamp of name and designation)

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

---

## ACKNOWLEDGEMENT

Received from M/s..... TIN .....a  
return in **Form VAT-XV-H for the quarter**..... .

Assessing Authority/

Excise and Taxation Inspector,  
(when posted in circle outside District Headquarters)

Circle.....District.....

(SEAL)

**Date**.....

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# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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## FORM VAT- XVI

[See rule 2 (b)]

Before .....

In re: -

..... dealer/appellant.

*Versus*

.....(designation of the authority passing the order).

Know all men by these presents that I/We .....son of .....r/o ..... hereby appoint ..... to be my/our agent in the above mentioned case, to do all the following Acts, deeds or things or any of them that is to say:—

- (i) to act, represent the dealer, appear and plead in the above mentioned cause before (Name of Authority .....authority by whom the same may be heard in the first instance/in appeal/revision in any stage of its progress until finalisation/decision;
- (ii) to present appeals/review/revision, cross objection and plead, withdraw or compromise, and present affidavit or other document as shall be deemed necessary or advisable for the prosecution of the said cause in all its stages appeal/review/revision; and
- (iii) to receive and acknowledge adjournment notice(s) and further notice(s) in the said cause and to do all other acts and things including inspection of record of dealer under the Act and the rules framed thereunder, which may be necessary to be done for the prosecution of the cause.

AND I/We hereby agree that all acts, deeds and things lawfully done by my/our said agent shall be construed as acts, deeds and things done by me/us and I/we undertake to satisfy and confirm all and what-so-ever that my/our said agent shall lawfully do or cause to be done for me/us by virtue the power hereby given.

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

---

IN WITNESS WHERE OF I/we here unto set my/our hands to these presents, this the .....day of .....200

Signature and full name of the dealer.

TIN .....

Full address.....

Accepted:

Signature and full name  
and address of the agent

-----

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XVII

[See rule 42]

### DEMAND AND COLLECTION REGISTER

District

Name of the dealer:

Address:

TIN:

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

| Financial Year | <b>AMOUNT COLLECTED/ PAID UNDER SECTION 16</b> |               |            |             |                   |                |                    |                      | T.R. No. and Date |
|----------------|--|---------------|------------|-------------|-------------------|----------------|--------------------|----------------------|-------------------|
|                | Amount paid on account of                      | FIRST QUARTER |            |             | T.R. No. and Date | SECOND QUARTER |                    |                      |                   |
|                |  | April<br>Rs.  | May<br>Rs. | June<br>Rs. |                   | July<br>Rs.    | Aug<br>utst<br>Rs. | Septe<br>mber<br>Rs. |                   |
| 1.             | 2.   | 3(a)          | (b)        | (c)         | 4.                | 5(a)           | (b)                | (c)                  | 6.                |
|                | Value Added Tax                                |               |            |             |                   |                |                    |                      |                   |
|                | Purchase Tax                                   |               |            |             |                   |                |                    |                      |                   |
|                | Interest                                       |               |            |             |                   |                |                    |                      |                   |
|                | Penalty  |               |            |             |                   |                |                    |                      |                   |
|                | Composition money                              |               |            |             |                   |                |                    |                      |                   |
|                | Other  |               |            |             |                   |                |                    |                      |                   |
|                |  |               |            |             |                   |                |                    |                      |                   |



# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XVIII

[See rule 52(4)]

### TAX INVOICE

**FOR PURCHASER**  
**TRANSPORTER'S COPY**  
**SELLER'S COPY**

**Name:**   
**Address:**

| Telephone Number | Fax Number | E-mail Address |
|------------------|------------|----------------|
|                  |            |                |

| Serial No. |  | Date               |  |  |  |  |  |  |  |  |  |
|------------|--|--------------------|--|--|--|--|--|--|--|--|--|
|            |  | <b>TIN</b>         |  |  |  |  |  |  |  |  |  |
|            |  | <b>Valid From:</b> |  |  |  |  |  |  |  |  |  |

**Purchaser's Particulars:**

**Name:**   
**Address:**   
**TIN:**

| Sl.No.                                       | Qty. | Description of goods | Price per unit | Value of goods |    |       |       |
|--|------|----------------------|----------------|----------------|----|-------|-------|
|  |      |                      |                | 1%             | 4% | 12.5% | Total |
| 1.   |      |                      |                |                |    |       |       |
| 2.   |      |                      |                |                |    |       |       |
| 3.   |      |                      |                |                |    |       |       |
| Total of 1 to 3 (Price of goods without VAT) |      |                      |                |                |    |       |       |
| Value Added Tax                              |      |                      |                |                |    |       |       |
| Total price (price of goods + VAT)           |      |                      |                |                |    |       |       |

|                                   |  |
|-----------------------------------|--|
| GR No.                            |  |
| Name and address of Transport Co. |  |

Signature of the dealer or  
authorised agent (with seal)

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

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XIX

[See rule 53(3)]

### RETAIL INVOICE

**FOR PURCHASER**  
**SELLER'S COPY**

**Name:**   
**Address:**

|  |  |  |
|--|--|--|
| <b>Telephone Number</b>                                | <b>Fax Number</b>                                      | <b>E-mail Address</b>                                  |
| <input style="width: 95%; height: 20px;" type="text"/> | <input style="width: 95%; height: 20px;" type="text"/> | <input style="width: 95%; height: 20px;" type="text"/> |

|                   |  |                    |             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-------------------|--|--------------------|-------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| <b>Serial No.</b> |  |                    | <b>Date</b> |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                   |  |                    | <b>TIN</b>  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                   |  | <b>Valid From:</b> |             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**Purchaser's Particulars:**

**Name:**   
**Address:**   
**TIN:**

| Sl.No.                                       | Qty. | Description of goods | Price per unit | Value of goods |    |       |       |
|--|------|----------------------|----------------|----------------|----|-------|-------|
|  |      |                      |                | 1%             | 4% | 12.5% | Total |
| 1.   |      |                      |                |                |    |       |       |
| 2.   |      |                      |                |                |    |       |       |
| 3.   |      |                      |                |                |    |       |       |
| Total of 1 to 3 (Price of goods without VAT) |      |                      |                |                |    |       |       |
| Value Added Tax                              |      |                      |                |                |    |       |       |
| Total price (price of goods + VAT)           |      |                      |                |                |    |       |       |

|  |  |
|--|--|
| <b>GR No.</b>                            | <input style="width: 95%; height: 20px;" type="text"/> |
| <b>Name and address of Transport Co.</b> | <input style="width: 95%; height: 20px;" type="text"/> |

Signature of the dealer  
or authorised agent (with seal)

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

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XX

[See rule 54]

### CASH MEMO

**FOR PURCHASER  
SELLER'S COPY**

**Name:**   
**Address:**

| Telephone Number | Fax Number | E-mail Address |
|------------------|------------|----------------|
|                  |            |                |

| Serial No. |  |                    | Date |  |  |  |  |  |  |  |  |
|------------|--|--------------------|------|--|--|--|--|--|--|--|--|
|            |  |                    | TIN  |  |  |  |  |  |  |  |  |
|            |  | <b>Valid From:</b> |      |  |  |  |  |  |  |  |  |

**Purchaser's Particulars:**

**Name:**   
**Address:**   
**TIN:**

| Sl.No.                             | Qty. | Description of goods | Price per unit | Value of goods |   |   |       |
|------------------------------------|------|----------------------|----------------|----------------|---|---|-------|
|                                    |      |                      |                | @              | @ | @ | Total |
| 1.                                 |      |                      |                |                |   |   |       |
| 2.                                 |      |                      |                |                |   |   |       |
| 3.                                 |      |                      |                |                |   |   |       |
| Total of 1 to 3                    |      |                      |                |                |   |   |       |
| _____ Tax                          |      |                      |                |                |   |   |       |
| Total price (price of goods + tax) |      |                      |                |                |   |   |       |

|                                   |  |
|-----------------------------------|--|
| GR No.                            |  |
| Name and address of Transport Co. |  |

Signature of the dealer  
or authorised agent (with seal)

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

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT- XXI

[See rule 55(3)]

### CREDIT/DEBIT NOTE

**FOR PURCHASER**  
**SELLER'S COPY**

**Name:**   
**Address:**

| Telephone Number | Fax Number | E-mail Address |
|------------------|------------|----------------|
|                  |            |                |

| Serial No. |  | Date        |  |  |  |  |  |  |  |  |  |  |  |
|------------|--|-------------|--|--|--|--|--|--|--|--|--|--|--|
|            |  | TIN         |  |  |  |  |  |  |  |  |  |  |  |
|            |  | Valid From: |  |  |  |  |  |  |  |  |  |  |  |

### 2. Purchaser's Particulars:

**Name:**   
**Address:**   
**TIN:**

### 3. Particulars:

| Sl. No.                                      | Credit Note / Debit Note relates to |            | Brief reasons for issue | Price per unit | Qty. | Value of goods |     | Amount              |                    |
|--|-------------------------------------|------------|-------------------------|----------------|------|----------------|-----|---------------------|--------------------|
|  | Invoice No. and date                | Amount Rs. |                         |                |      | @              | @   | Credited (+)<br>Rs. | Debited (-)<br>Rs. |
| (a)  | (b)                                 | (c)        | (d)                     | (e)            | (f)  | (g)            | (h) | (i)                 | (j)                |
| 1.   |                                     |            |                         |                |      |                |     |                     |                    |
| 2.   |                                     |            |                         |                |      |                |     |                     |                    |
| Total of 1 to 2 (Price of goods [(g) + (h) ] |                                     |            |                         |                |      |                |     |                     |                    |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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|   |  |  |  |  |
|---|--|--|--|--|
| Value Added Tax   |  |  |  |  |
| Total price chargeable (price of goods + VAT)                                     |  |  |  |  |
| Variation between (c) and (g) + (h)   |  |  |  |  |
| <b>G.R. No., wherever applicable</b>  |  |  |  |  |
| Name and address of Transport Co.   |  |  |  |  |
| Previous Tax/Retail Invoice No. and Date which is hereby modified vide (h) or (i) |  |  |  |  |
| Other explanation   |  |  |  |  |

Signature of the dealer  
or authorised agent (with seal)

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

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**HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005**

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**FORM VAT- XXII**

[See rule 59(1)]

**TRANSPORT RECEIPT**

From..... To.....  
 Delivery from..... Delivery at .....

Consignor with complete address .....

TIN .....

The Himachal Pradesh Value Added Tax Act,2005.....  
 .....

The Central Sales Tax Act, 1956.....  
 TIN .....

Consignee with complete address .....

The Himachal Pradesh Value Added Tax Act, 2005.....  
 The Central Sales Tax Act, 1956.....

| No. of packing | Method of packing | Contents as declared | Value | Private mark, if any |
|----------------|-------------------|----------------------|-------|----------------------|
| 1              | 2                 | 3                    | 4     | 5                    |
|                |                   |                      |       |                      |

| Weight |         | Rate | Total freight | Freight paid/to pay | Remarks |
|--------|---------|------|---------------|---------------------|---------|
| Actual | Charged |      | Rs. P.        |                     |         |
| 6      | 7       | 8    | 9             | 10                  | 11      |
|        |         |      |               |                     |         |

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

Signature of the Manager/Booking Clerk.  
Name of Transport Company/Booking Agency.

## FORM VAT-XXII-A [See rules 59(1) and 60(2) (b)]

### FORWARDING NOTE

To

The Manager/incharge

Name of Transport Co./  
Booking Agency

Please receive the undermentioned and forward by Road  
Transport to ..... as consigned below: -

| By whom consigned |         | To whom consigned |         |       |
|-------------------|---------|-------------------|---------|-------|
| Name              | Address | Name              | Address | Place |
| 1                 | 2       | 3                 | 4       | 5     |
|                   |         |                   |         |       |

| Nature of goods | Number of articles | Value | Description and private marks | Senders Weight<br>Q. Kgs. |
|-----------------|--------------------|-------|-------------------------------|---------------------------|
| 6               | 7                  | 8     | 9                             | 10                        |
|                 |                    |       |                               |                           |

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

Signature of the sender or his  
authorised agent

Date.....

Address.....

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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**continued**

**To be filled by the transporter**

| Actual Weight | Weight Charged | No. of articles | Transport receipt No. | Date |
|---------------|----------------|-----------------|-----------------------|------|
| 11            | 12             | 13              | 14                    | 15   |
|               |                |                 |                       |      |

Signature of the Manager/Booking Clerk.  
Name of Transport Company/ Booking Agency.

**HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005**

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**FORM VAT-XXII-B**

[See rule 59 (1)]

**WAY-BILL**

Vehicle No. .... Name of Driver ..... Owner.....  
From ..... To .....

| Sr. No. | Transport No. | Receipt | Destination | Contents |
|---------|---------------|---------|-------------|----------|
| 1       | 2             |         | 3           | 4        |
|         |               |         |             |          |

| Weight<br>Q. Kgs. | Freight paid<br>Rs. P. | Freight to be paid<br>Rs. P | Previous freight<br>Rs. P. | Remarks |
|-------------------|------------------------|-----------------------------|----------------------------|---------|
| 5                 | 6                      | 7                           | 8                          | 9       |
|                   |                        |                             |                            |         |

-----  
Signature to the Driver

-----  
Booking Clerk

-----  
Loading Clerk

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XXII-C

[See rule 59 (1)]

### DESPATCH REGISTER (TO BE MAINTAINED BY THE TRANSPORTERS)

| Date | From | To | No. of packages<br>alongwith the<br>method of packing | Nature of<br>goods |
|------|------|----|---|--------------------|
| 1    | 2    | 3  | 4   | 5                  |
|      |      |    |   |                    |

| Value of<br>goods | Name and complete address of<br>the consignor with TIN. under<br>the Himachal Pradesh Value<br>Added Tax Act, 2005/ the<br>Central Sales Tax Act, 1956 | Name and complete address of<br>the consignee with TIN under<br>the Value Added Tax Act,<br>2005 / the Central Sales Tax<br>Act, 1956 |
|-------------------|--|---|
| 6                 | 7  | 8   |
|                   |  |   |

| Transport<br>Receipt<br>No. | Challan<br>No. | Vehicle<br>No. | Freight<br>Charged | Date of<br>movement<br>of goods | Remarks |
|-----------------------------|----------------|----------------|--------------------|---------------------------------|---------|
| 9                           | 10             | 11             | 12                 | 13                              | 14      |
|                             |                |                |                    |                                 |         |

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XXIII

[See rules 59(3) (c)]

### BILTY REGISTER (TO BE MAINTAINED BY THE DEALER) INWARD

| T.P.T.R./<br>P.R.R.<br>No. | Invoice No. with<br>date | Nature of<br>goods | Value of<br>goods | Vehicle No. |
|----------------------------|--------------------------|--------------------|-------------------|-------------|
| 1                          | 2                        | 3                  | 4                 | 5           |
|                            |                          |                    |                   |             |

| Name and complete<br>address of the consignee<br>with TIN. under the<br>Himachal Pradesh Value<br>Added Tax Act, 2005 /<br>Central Sales Tax Act,<br>1956 | From | No. of<br>packages<br>alongwith<br>the method<br>of<br>packings | Actual<br>weight | Weight<br>charged<br>for | Rate |
|---|------|---|------------------|--------------------------|------|
| 6   | 7    | 8   | 9                | 10                       | 11   |
|   |      |   |                  |                          |      |

| Date of<br>receipt<br>of goods | Freight<br>paid | Name of transport<br>Co. | Signature of the<br>official of the<br>transport Co. with<br>stamp | Remarks |
|--------------------------------|-----------------|--------------------------|--|---------|
| 12                             | 13              | 14                       | 15   | 16      |
|                                |                 |                          |  |         |

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XXIII-A

[See rule 59(3) (c)]

### BILTY REGISTER (TO BE MAINTAINED BY THE DEALER) OUTWARD

| T.P.T.R./<br>P.R.R.<br>No. | Invoice No. with<br>date | Nature of<br>goods | Value of<br>goods | Vehicle No. |
|----------------------------|--------------------------|--------------------|-------------------|-------------|
| 1                          | 2                        | 3                  | 4                 | 5           |
|                            |                          |                    |                   |             |

| Name and complete<br>address of the consignee<br>with TIN. under the<br>Himachal Pradesh Value<br>Added Tax Act, 2005 /<br>Central Sales Tax Act,<br>1956 | To | No. of<br>packages<br>alongwith<br>the method<br>of<br>packings | Actual<br>weight | Weight<br>charged<br>for | Rate |
|---|----|---|------------------|--------------------------|------|
| 6   | 7  | 8   | 9                | 10                       | 11   |
|   |    |   |                  |                          |      |

| Date of<br>despatch<br>of goods | Freight<br>paid | Name of transport<br>Co. | Signature of the<br>official of the<br>transport Co. with<br>stamp | Remarks |
|---------------------------------|-----------------|--------------------------|--|---------|
| 12                              | 143             | 14                       | 15   | 16      |
|                                 |                 |                          |  |         |

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XXIV

[See rule 59 (1)]

### DELIVERY REGISTER TO BE MAINTAINED BY THE TRANSPORTERS

| Sl. No. | Date of delivery | Station of transport | Transport receipt No. | Name of the Transport Co. |
|---------|------------------|----------------------|-----------------------|---------------------------|
| 1.      | 2.               | 3.                   | 4.                    | 5.                        |
|         |                  |                      |                       |                           |

| Name and complete address of the consignor with TIN. under the Himachal Pradesh Value Added Tax Act, 2005/ the Central Sales Tax Act, 1956. | Name and complete address of the consignee with TIN under the Value Added Tax Act, 2005 / the Central Sales Tax Act, 1956. | No. of packages alongwith method of packing |
|---|--|---|
| 6.  | 7.   | 8.  |
|   |  |   |

| Nature of goods . | Value of goods | Freight Charged | Commission | Total | Name, signature and address of the consignee/ authorised person taking delivery of goods | Date on which bilty register of the consignee signed by the transporter |
|-------------------|----------------|-----------------|------------|-------|--|---|
| 9.                | 10.            | 11.             | 12.        | 13.   | 14   |   |
|                   |                |                 |            |       |  |   |

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XXV

[See rule 60 (2) (d)]

### BILTY REGISTER (TO BE MAINTAINED BY THE DEALER) INWARD

| T.P.T.R./<br>P.R.R.<br>No. | Invoice No. with<br>date | Nature of<br>goods | Value of<br>goods | Vehicle/<br>Wagon No. |
|----------------------------|--------------------------|--------------------|-------------------|-----------------------|
| 1.                         | 2.                       | 3.                 | 4.                | 5.                    |
|                            |                          |                    |                   |                       |

| Name and complete<br>address of the consignee<br>with TIN under the<br>Himachal Pradesh value<br>Added Tax Act, 2005<br>Central Sales Tax Act,<br>1956. | From | No. of<br>packages<br>alongwith<br>the method<br>of packing | Actual<br>weight | Weight<br>charged<br>for | Rate |
|---|------|---|------------------|--------------------------|------|
| 6.  | 7.   | 8.  | 9.               | 10.                      | 11.  |
|   |      |   |                  |                          |      |

| <b>Freight</b><br>Paid. To<br>pay | Date of receipt of<br>goods | Name of<br>Transport<br>Co. | Signature of the<br>official of the<br>transport Co.<br>with stamps. | Remarks |
|-----------------------------------|-----------------------------|-----------------------------|--|---------|
| 12.                               | 13.                         | 14.                         | 15.  | 16.     |
|                                   |                             |                             |  |         |

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XXV-A

[See rule 60 (2) (d)]

### BILTY REGISTER (TO BE MAINTAINED BY THE DEALER) OUTWARD

| T.P.T.R./<br>P.R.R.<br>No. | Invoice No. with<br>date | Nature of<br>goods | Value of<br>goods | Vehicle/<br>Wagon No. |
|----------------------------|--------------------------|--------------------|-------------------|-----------------------|
| 1.                         | 2.                       | 3.                 | 4.                | 5.                    |
|                            |                          |                    |                   |                       |

| Name and complete<br>address of the consignee<br>with TIN under the<br>Himachal Pradesh value<br>Added Tax Act, 2005<br>Central Sales Tax Act,<br>1956. | To | No. of<br>packages<br>alongwith<br>the method<br>of packing | Actual<br>weight | Weight<br>charged<br>for | Rate |
|---|----|---|------------------|--------------------------|------|
| 6.  | 7. | 8.  | 9.               | 10.                      | 11.  |
|   |    |   |                  |                          |      |

| <b>Freight</b><br>Paid. To<br>pay | Date of despatch<br>of goods | Name of<br>transport Co. | Signature of the<br>official of the<br>Transport Co.<br>with stamps. | Remarks |
|-----------------------------------|------------------------------|--------------------------|--|---------|
| 12.                               | 13.                          | 14.                      | 15.  | 16.     |
|                                   |                              |                          |  |         |



# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT- XXVI

[See rule 61 (1)]

|  |  |
|--|--|
| 1. Name and complete address of the consignor  |  |
| 2. TIN of the consignor under the Himachal Pradesh Value Added Tax Act, 2005 and the Central Sales Tax Act, 1956, if any |  |
| 3. Name and complete address of the consignee  |  |
| 4. TIN of the consignee under the Himachal Pradesh Value Added Tax Act, 2005/Central Sales Tax Act, 1956, if any.        |  |
| 5. Place of despatch   |  |
| 6. Place of destination  |  |
| 7. Description of goods  |  |
| 8. Quantity (Weight)   |  |
| 9. Approximate value   |  |
| 10. Vehicle number   |  |

Name of the check-post/barrier \_\_\_\_\_

Date: \_\_\_\_\_

Signature or thumb impression of the person transporting the goods.

Date \_\_\_\_\_

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## <sup>1</sup>FORM VAT-XXVI-A [See rule 61(1) <sup>2</sup>and 61-A]

### DECLARATION

**Original  
Duplicate  
Triplicate**

|    |    |    |
|----|----|----|
| FT | NT | GG |
|----|----|----|

|    |    |    |
|----|----|----|
| IM | EX | RE |
|----|----|----|

<sup>1</sup> The existing Form shall be substituted vide Notification No. EXN-F(10)-8/2013 dated 26-02-2014 Published in RHP on 28-02-2014.

<sup>2</sup> The bracket, words, figures and alphabet “and 61-A” Substituted vide Notification no. EXN-F(10)-7/2011 dated 9-09-2011 Published in RHP (Extra-ordinary) on 9-09-2011. Prior to this the form was as under:-

**FORM VAT-XXVI-A**  
[See rule 61(1) <sup>2</sup>and 61-A]  
**DECLARATION**

**Original  
Duplicate  
Triplicate**

|   |      |   |   |                             |    |
|---|------|---|---|-----------------------------|----|
| FT  | NT   | GG  | IM  | EX                          | RE |
| 1. Form No. ....  |      |   | Name .....  |                             |    |
| 2. CONSIGNOR:   |      |   | Full address.....<br>TIN (VAT/CST). ....  |                             |    |
| 3. Consigned from :   |      |   | Place .....   |                             |    |
| 4. CONSIGNEE:   |      |   | Name .....  |                             |    |
|   |      |   | Full address.....<br>TIN (VAT/CST). ....  |                             |    |
| 5. Destination of Goods.....  |      |   |   |                             |    |
| 6. Vehicle No. .... Name of Transport Co. ....  |      |   |   |                             |    |
| 7. Value of Goods: Rs. .... G.R. No. ....   |      |   |   |                             |    |
| 8. Details of Goods (Give details overleaf in case of Multiple Bills)   |      |   |   |                             |    |
| Bill No.  | Date | Aggregate value of goods<br>Rs.            P. |   | Brief Description of Goods. |    |
| 1.  | 2.   | 3.  |   | 4.                          |    |
| Signature of Officer-in-charge of the Check Post/Barrier with stamp to be appended after the checking.<br>Name of the check-post/barrier. |      |   | Signature or thumb impression, name and address of the person transporting the goods. |                             |    |
| Date  |      |   | Date  |                             |    |

Note.-- 1. The complete bill of lading is to be in the hand of the person carrying the goods at the check-post or barrier.    2. Please see instructions \*overleaf.

| Bill No.              | Date of Bill | Value of goods | Brief description of goods |
|-----------------------|--------------|----------------|----------------------------|
|                       |              |                |                            |
|                       |              |                |                            |
|                       |              |                |                            |
|                       |              |                |                            |
| Total value of goods: |              |                |                            |

**INSTRUCTIONS**

|   |   |
|---|---|
| <b>A.</b> Guidelines for filling the CST/ VAT TIN<br>1. If un-registered Dealer :<br>2. If applied for registration<br>3. If registered | District .....UNR.blank.<br>District .....AFR-blank.<br>District No. .... |
| <b>B.</b> Tick (✓) wherever applicable;   |   |
| FT= Goods for Trade   | IM= Goods Imported  |
| NT=Goods Not for Trade  | EX= Goods Exported  |
| GC=Government Goods   | RE= Goods RE-Entered.   |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

| 1. Form No. ....  |              | Name .....                               |                               |                            |                                 |                         |                                 |                |
|---|--------------|--|-------------------------------|----------------------------|---------------------------------|-------------------------|---------------------------------|----------------|
| 2. CONSIGNOR:   |              | Full address.....<br>TIN (VAT/CST). .... |                               |                            |                                 |                         |                                 |                |
| 3. Consigned from :   |              | Place .....                              |                               |                            |                                 |                         |                                 |                |
| 4. CONSIGNEE:   |              | Name .....                               |                               |                            |                                 |                         |                                 |                |
|   |              | Full address.....                        |                               |                            |                                 |                         |                                 |                |
|   |              | TIN (VAT/CST). ....                      |                               |                            |                                 |                         |                                 |                |
| 5. Destination of Goods.....  |              |  |                               |                            |                                 |                         |                                 |                |
| 6. Vehicle No. ....   |              |  |                               | Name of Transport Co. .... |                                 |                         |                                 |                |
| 7. Value of Goods: Rs.....  |              |  |                               | G.R. No. ....              |                                 |                         |                                 |                |
| 8. Details of Goods (Give details overleaf in case of Multiple Bills) |              |  |                               |                            |                                 |                         |                                 |                |
| Sr. No. (1)   | Bill No. (2) | Date (3)                                 | Aggregate value of goods 4(i) |                            | Category-wise Bifurcation 4(ii) |                         | Brief Description of Goods. (5) |                |
|   |              |  | Rs.                           | P.                         | (a)                             | (b)                     | (a)                             | (b)            |
|   |              |  |                               |                            | Value of Taxable goods          | Value of Tax free goods | Taxable goods                   | Tax free goods |
|   |              |  |                               |                            |                                 |                         |                                 |                |

|   |   |
|---|---|
| Signature of Officer-in-charge of the Check Post/Barrier with stamp to be appended after the checking.<br>Name of the check-post/barrier. | Signature or thumb impression, name and address of the person transporting the goods. |
| Date  | Date  |

**Note.--** 1. The complete bill of lading is to be in the hand of the person carrying the goods at the check-post or barrier.

2. Please see instructions \*overleaf.

| Bill No. | Date of Bill | Value of goods | Brief description of goods |
|----------|--------------|----------------|----------------------------|
|          |              |                |                            |
|          |              |                |                            |
|          |              |                |                            |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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|                              |  |  |
|------------------------------|--|--|
| <b>Total value of goods:</b> |  |  |
|------------------------------|--|--|

### INSTRUCTIONS

|  |                            |
|--|----------------------------|
| <b>A. Guidelines for filling the CST/VAT TIN</b> |                            |
| 1. If un-registered Dealer:                      | District ..... UNR. blank. |
| 2. If Applied for registration                   | District ..... AFR-blank.  |
| 3. If registered.                                | District No. ....          |
| <b>B. Tick (√) wherever applicable;</b>          |                            |
| FT= Goods for Trade                              | IM= Goods Imported         |
| NT=Goods Not for Trade                           | EX= Goods Exported         |
| GG=Government Goods                              | RE= Goods RE-Entered.      |

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT- XXVI-B

[See rule 61 (8)]

Register to be maintained by dealers who obtain declaration in Form-VAT XXVI-A from the Assessing Authority.

| Particulars of receipt |              |                    |    | Particulars of utilisation |                         |                      |          |                                       |                |         |
|------------------------|--------------|--------------------|----|----------------------------|-------------------------|----------------------|----------|---------------------------------------|----------------|---------|
| Date                   | Total Number | Serial No. From To |    | Date                       | Serial No. of Form used | Description of goods | Quantity | Bill/ Cash Memo/ challan No. And date | Value of goods | Remarks |
| 1.                     | 2.           | 3.                 | 4. | 5.                         | 6.                      | 7.                   | 8.       | 9.                                    | 10.            | 11.     |
|                        |              |                    |    |                            |                         |                      |          |                                       |                |         |

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XXVI-C

[See rule 62 (12)]

Register of receipt and issue of declaration forms to be maintained by the Assessing Authority.

| Receipt of forms |   |                       | Serial No. |    |
|------------------|---|-----------------------|------------|----|
| Date             | Authority from whom received with No. and date of letter under which received | Total number of forms | From       | To |
| 1.               | 2.  | 3.                    | 4.         | 5. |
|                  |   |                       |            |    |

| Issue of forms |   |             |                        | Serial No. |     |
|----------------|---|-------------|------------------------|------------|-----|
| Date           | Name and address of the dealer to whom issued | TIN, if any | Number of forms issued | From       | To  |
| 6.             | 7.  | 8.          | 9.                     | 10.        | 11. |
|                |   |             |                        |            |     |

| Signature of the recipient | Receipt No. and date of payment of price of forms | Signature of Assessing Authority | Remarks |
|----------------------------|---|----------------------------------|---------|
| 12.                        | 13.   | 14.                              | 15.     |
|                            |   |                                  |         |

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XXVI-D [See rule 62(2) and (13)]

Statement showing details of Forms VAT- XXVI-A in respect of registered dealers received at \_\_\_\_\_(Name of the check-post or barrier)

| Date | Sl. No. | Vehicle No. in which the Goods were transported. | VAT- .XXVI-A declaration form No. | Name of the dealer exporting /importing the goods. |
|------|---------|--|-----------------------------------|--|
| 1.   | 2.      | 3.   | 4.                                | 5.   |
|      |         |  |                                   |  |

| Value of goods | Initials of the Excise and Taxation Inspector on duty | Page of form VAT-XXVI-F at which posted | Initial of the clerk posting the entries of form VAT- XXVI-A |
|----------------|---|---|--|
| 6.             | 7.  | 8.                                      | 9.   |
|                |   |   |  |

Signature of the officer-in-charge of check-post or the barrier.

No \_\_\_\_\_

dated \_\_\_\_\_

Forwarded to the Assistant Excise and Taxation Commissioner/Excise and Taxation officer, Incharge of the District alongwith \_\_\_\_\_Forms VAT-XXVI-A.

Signature of the officer-in-Charge of the check post or barrier.

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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- Note.—1. In this form the columns 1 to 7 shall be completed immediately by the Excise and Taxation inspector on duty at the check post or the barrier, and the column 8 and 9 will be completed by the clerk concerned in the district office.
2. At the end of each week, a copy of the abstract shall be prepared by the concerned Excise and Taxation Inspector and the Officer incharge shall forward the same, alongwith the original copies of VAT- XXVI-A forms received at the barrier during the relevant week, to the Assistant Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the district in which the concerned dealer is registered.

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XXVI-E

[See rule 62(13)]

Statement showing details of Forms VAT-XXVI-A in respect of un-registered dealers received at \_\_\_\_\_ (Name of the check post or barrier).

| Date | Sl.No. | Vehicle number in which the goods were transported | VAT- XXVI-A declaration form No. | Name of the dealer exporting/importing the goods |
|------|--------|--|----------------------------------|--|
| 1.   | 2.     | 3.   | 4.                               | 5.   |
|      |        |  |                                  |  |

| Value of goods | Initials of the Excise and Taxation Inspector on duty | Page of form VAT- XXVI-F at which posted | Initials of the Clerk posting the entries of form VAT- XXVI-A |
|----------------|---|--|---|
| 6.             | 7.  | 8.                                       | 9.  |
|                |   |  |   |

Signatures of the Officer-in-Charge of the check post or barrier.

No. \_\_\_\_\_

dated \_\_\_\_\_

Forwarded to the Assistant Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the District alongwith \_\_\_\_\_ Forms VAT-XXVI-A.

Signatures of the Officer-in-Charge of the check post or barrier.

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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- Note.--- 1. In this form the columns 1 to 7 shall be completed immediately by the Excise and Taxation Inspector on duty at the Check post or the barrier and the columns 8 and 9 will be completed by the Clerk concerned in the district office.
2. At the end of each week, a copy of the abstract shall be prepared by the concerned Excise and Taxation Inspector and the officer-in-Charge shall forward the same, alongwith the original copies of VAT-XXVI-A forms received at he barrier during the relevant week, to the Assistant Excise and Taxation Commissioner/Excise and Taxation officer, incharge of the district in which the concerned dealer is register able.

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XXVI-F

[See rule 62 (13)]

Register to be maintained dealer-wise in the district.

**Name of the dealer**

TIN

|  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|

| Sl.No. | Name of the barrier/check post from which VAT-XXVI-A received | Sl. No. of the declaration form | Value of the goods |
|--------|---|---------------------------------|--------------------|
| 1.     | 2.  | 3.                              | 4.                 |
|        |   |                                 |                    |

| Year of assessment | Date of handing over the forms to the concerned Assessing Authority | Signatures of the official receiving forms (vide column No. 6) |
|--------------------|---|--|
| 5.                 | 6.  | 7.   |
|                    |   |  |

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT- XXVII

[See rule 61(2)]

### (TRANSIT-SLIP)

Name of the check-post/barrier

|   |  |
|---|--|
| 1. Date and time of arrival of goods at the check-post/barrier of entry   |  |
| 2. Name of person-in-charge of the goods  |  |
| 3. Name and address of the owner of the goods   |  |
| 4. Place from where goods were purchased  |  |
| 5. Name of the place from where the goods were consigned  |  |
| 6. Description of goods   |  |
| 7. Quantity of goods/number of packages   |  |
| 8. Value of goods   |  |
| 9. Destination of the goods   |  |
| 10. Vehicle Number  |  |
| 11. Name of check-post/barrier of exit in case the goods would ultimately leave the territory of Himachal Pradesh.                  |  |
| 12. Signature of the officer-in-charge of the check-post/barrier at the point of entry of goods into the State of Himachal Pradesh. |  |
| 13. Date and time when goods reach the exit check-post/barrier referred to in column (11)   |  |
| 14. Signature and seal of officer-in-charge of the exit check-post/barrier  |  |
| 15. Remarks   |  |

Signature or thumb impression of the person transporting the goods.

HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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**FORM VAT-XXVIII**

[See rule 61 (3)]

**Security bond to be furnished by the owner of goods/driver or other person incharge of the goods vehicle or vessel**

BEFORE THE OFFICER INCHARGE OF THE CHECK-POST OR BARRIER OR THE OFFICER EMPOWERED UNDER SUB-SECTION (6) OF SECTION 34 OF THE HIMACHAL PRADESH VALUE ADDED TAX ACT, 2005.

No..... of 200 .

Petitioner

Versus

THE STATE OF HIMACHAL PRADESH RESPONDENT

SECURITY BOND executed in favour of the Governor of Himachal Pradesh and his successor-in-office and assigns.

WHEREAS the officer-in-charge of the check-post/barrier (name of the Check-post or barrier) or the officer empowered under sub-section (6) of section 34 had directed the owner of goods/driver or the other persons incharge of the goods vehicle or vessel to furnish adequate security and in pursuance of such direction, I/We hereby personal undertake and bind myself/ourselves, my heirs/our heirs and legal representatives to pay the Government of Himachal Pradesh the sum of Rs. .... (Rupees.....) and mortgage/charge the properties specified in the schedule hereunto annexed for the payment of the sum of Rs. ....(Rupees .....) to the Governor of Himachal Pradesh and covenant that if the penalty or other amount due under section 34 is paid this bond shall be void and of no effect otherwise it shall remain in full force and effect.

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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IN WITNESS WHEREOF I/WE have hereunto affixed/our hands and seal this day of .....200  
.....at.....

Witness:

1. ....  
Signature  
Full address.....
2. Signature.....  
Full address.....

Signature .....

Note.—The Security bond should be affixed with adhesive non-judicial stamps of the value of ..... When the amount secured does not exceed Rs. 1,000 and with adhesive non-judicial stamps ..... of the value of ..... when the amount secured exceeds Rs. 1000.

HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

FORM VAT-XXVIII-A

[See rule 61(3)]

PERSONAL/SURETY BOND

Personal bond to be executed by the owner of the goods or his representative, driver or other person incharge of the goods vehicle or vessel on behalf of the owner of goods.

BEFORE THE OFFICER INCHARGE OF THE CHECK-POST OR BARRIER OR AN OFFICER EMPOWERED UNDER SUB-SECTION (6) OF SECTION 34 OF THE HIMACHAL PRADESH VALUE ADDED TAX ACT, 2005.

No ..... 200

Versus

THE STAT OF HIMACHAL PRADESH ----- Respondent.

Known all men by those presents that I/We .....(Full name).....

(full address) with Registration certificate No. if any, am/are held and firmly, bond upto the Governor of Himachal Pradesh (hereinafter referred to as "The Government" ) which expression shall, unless excluded by or repungnant to the context, includes his successor-in-office and assigns in the sum of Rs. ....(amount in figures and followed by amount in words) (hereinafter referred to as "The said sum") to be paid to the Government as demanded, for which payment well and truly to be made. I/We bind myself/our selves/my/our heirs, executors, administrator s and local representatives by these presents.

Whereas the above bounden has been required by the Officer Incharge Sales Tax Check-post/barrier..... Excise and Taxation Officer/Assistant Excise and Taxation Officer ..... in writing to furnish security for the said sum for the purpose of security of securing the proper payment of the tax, surcharge, interest or penalty payable by him/them under the Himachal Pradesh Value Added Tax Act, 2005 (hereinafter referred to as the said Act) and an indemnifying the Government against all loss, costs or expenses which the Government may in any way,

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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suffer, sustain or pay by reason of commission, default or failure of insolvency of the above bounden or any person or persons acting under or for him/them to pay such tax, surcharge, interest or penalty in the manner and by the time provided by or prescribed under the said Act.

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

**HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005**

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

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

Witness:

1. \_\_\_\_\_  
(Signature with address)

2. \_\_\_\_\_  
(Signature with address)

**SURETY BOND**

We (1) \_\_\_\_\_  
(2) \_\_\_\_\_

(Name and full address of the sureties)

hereby declare ourselves sureties for the above bounden and guarantee that he/they shall do and perform all that he/they has/have above undertaken to do and perform and in case of his/their omission, default or failure therein we hereby bind ourselves jointly and severally to forfeit to the Government of the Himachal Pradesh (hereinafter referred to as the 'Government') which expression shall unless excluded by or repugnant to the context includes his successor-in-office and assigns the sum of rupees \_\_\_\_\_ (amount in figures followed by amount in words) hereinafter referred to as 'the said sum' in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the Officer Incharge Check-Post/Barrier, the Excise and Taxation Officer/Assistant Excise and Taxation Officer in writing to recover any amount of tax, surcharge, interest or penalty payable

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

by the above bounden and amount of tax, surcharge, interest or penalty payable by the above bounden and remaining unpaid and also to recover any loss, damages, cost or expenses, which he Government sustain, incur or pay by reason of which such omission, default or failure.

And we agree that the Government may without prejudice to any other rights or remedies of the Government recover the said sum from us, jointly and severally as an arrears of land revenue and/or fine imposed by a Magistrate.

And we also agree that neither of us shall be at liberty to terminate this surety ship except upon giving to the Officer Incharge Check-post/Barrier the Excise and Taxation Officer/Assistant Excise and Taxation Officer six calendar months notice in writing of his intention so to demand out joint and several liability under the bond shall continue in respect of all acts, omission, defaults, failure and insolvencies on the part of the above bounden until the expiration of the said period of six months.

Signature of sureties in presence of witness.

(1) \_\_\_\_\_

(Name and complete address of the witness)

(2) \_\_\_\_\_(Signature)

Present Address:

Signature \_\_\_\_\_

Permanent Address \_\_\_\_\_

Accepted for and on behalf of the Governor of Himachal Pradesh in pursuance of Article 299 (1) of the Constitution.

In presence of

1.

2.

Name and Designation of the Officer

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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## FORM VAT-XXVIII-B

[See rule 62 (5)]

### INDEMNITY BOND

Know all men by these presents that \* I/We \_\_\_\_\_ (Full address of the dealer) \_\_\_\_\_  
\*registered dealer/dealer under the Himachal Pradesh Value Added Tax Act, 2005 under TIN . \_\_\_\_\_ dated \_\_\_\_\_  
in the State of Himachal Pradesh (hereinafter called the Obligor) \* am/are held and held and firmly bound unto the Governor of Himachal Pradesh (hereinafter called the Government) in the sum of Rs. \_\_\_\_\_ (Rupees in words) \*(hereinafter referred to as the said sum) to be paid to the Government on demand for which payment will and truly be made, I/We bind myself/ourselves and my/our heirs, executors, administrators, legal representative and assigns and the person for the time being having control over assets and affairs by these presents.

Signed this \_\_\_\_\_ day of \_\_\_\_\_  
\_\_\_\_\_ two thousand and \_\_\_\_\_  
\_\_\_\_\_

Whereas sub-rule (5) of rule 62 of the Himachal Pradesh Value Added Rules, 2005, requires that in event of a blank or completed form of declaration is lost while it is in the custody of the dealer or in transit, he is required to furnish an indemnity bond to the appropriate Assessing Authority from whom the said form was obtained;

And whereas the obliger herein is the dealer to whom the form VAT-XXVI-A was issued;

\*which was issued to him by \_\_\_\_\_  
(name and designation of the authority).

Now the condition of the above written bond is such that if the obliger shall in the event of a loss suffered by the Government (in respect of which the decision of the Government or the authority appointed for the purpose shall be final and binding on the obliger) as a result of the misuse of the Form, pay to the Government on demand and without demur the said sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ in

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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words) and shall otherwise indemnify and keep the Government harmless and indemnified from all liabilities incurred by the Government as a result of the misuse of such from then the above written bond shall be void and of no effect but otherwise shall remain in full force, effect and virtue. The obliger further undertakes to mortgage/charge to properties specified in the Schedule hereunder written by execution of proper deed of mortgage/charge for the payment of the said sum;

### SCHEDULE

(Give details of properties mortgaged/charged)

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

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

In witness whereof the Obliger has set his hand/\*has caused these presents executed by his authorised representative on the day, month and year above written in the presence of \_\_\_\_\_.

1. \_\_\_\_\_

2. \_\_\_\_\_

(Obliger's signatures)

Accepted for and on behalf of the Government of Himachal Pradesh by name and designation of the Officer duly authorised in pursuance of Article 299(1) of the Constitution of India to accept the Bond for and on behalf of the Governor of Himachal Pradesh.

In the presence of –

3. \_\_\_\_\_

4. \_\_\_\_\_

(Name and designation of the officer)

**HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005**

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**FORM VAT- XXIX**

[See rule 67]

NOTICE UNDER SECTION 21 AND 32 OF THE HIMACHAL PRADESH VALUE ADDED TAX ACT, 2005.

Case No.  Dated

Circle  District

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

TIN

Whereas –

- (a) You, a dealer registered under TIN \_\_\_\_\_ of \_\_\_\_\_ District have not furnished return of the year/quarter/month ending the \_\_\_\_\_ day of \_\_\_\_\_ 200.
- (b) I am not satisfied that the return filed by you for the year/ quarter/ month ending the \_\_\_\_\_ day of \_\_\_\_\_ is correct and complete/ your case has been selected for scrutiny under rule 66 of the Himachal Pradesh Value Added Tax Rules, 2005 and it appears to me to be necessary to make an assessment under sub-section (3) of section 21 of the Himachal Pradesh Value Added Tax Act, 2005, in respect of the above mentioned period.
- (c) I am satisfied on information which has come into my possession that you have been liable to pay tax under Himachal Pradesh Value Added Tax Act, 2005, in respect of the period commencing on \_\_\_\_\_ and ending with \_\_\_\_\_ but that you have wilfully failed to apply for registration under section 14 of the said Act and it appears to me to be necessary to make an assessment under sub-section (7) of section 21 of the said Act, in respect of the above mentioned period and all subsequent periods.

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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You are hereby directed to attend in person or by a agent at (Place) \_\_\_\_\_ on (date) \_\_\_\_\_ at (time) \_\_\_\_\_ and thereto produce or cause thereto be produced, at the said time and place the accounts and documents specified below for the purpose of such assessment together with any objection which you may wish to prefer and any evidence you may wish to adduce in support thereof and to show cause on that date as to why a penalty not less than fifteen per centum but not exceeding one-and-a-half time the amount of value added tax or tax should not be imposed upon you under sub-section (7) of section 21 of the said Act.

In the event of you failure to comply with this notice, I shall proceed to assess under section 21 of the Himachal Pradesh Value Added Tax Act, 2005, to the best of my judgement without further reference to you.

(Signature \_\_\_\_\_  
Assessing Authority,  
\_\_\_\_\_ District.

(Seal of Assessing Authority).  
Dated \_\_\_\_\_

---

Particulars of accounts and documents required.

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

Failure without sufficient cause to submit a return as required by sub-section (2) and (3) of section 12 or submission of a false return renders a dealer liable to prosecution under section 35 of the Act.

**HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005**

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**FORM VAT-XXX**

[See rule 70(1)]

**TAX DEMAND NOTICE UNDER SECTION 21 OF THE HIMACHAL PRADESH VALUE ADDED TAX ACT, 2005.**

OFFICE OF THE ASSESSING AUTHORITY

Circle :  District

Disposal No.  Date:

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

TIN

You are hereby informed that your taxable turnover for the year/quarter/month \_\_\_\_\_ has been assessed to tax and penalty under the Himachal Pradesh Value Added Tax Act and the same, including the amount of interest accrued under section 19 of the Act, is as under: --

|                                |     |
|--------------------------------|-----|
| 1. Taxable turnover determined | Rs. |
| 2. Tax assessed                | Rs. |
| 3. Less tax already paid       | Rs. |
| 4. Balance due                 | Rs. |
| 5. Penalty imposed u/s         | Rs. |
| 6. Interest accrued            | Rs. |
| 7. Net amount due (4+5+6)      | Rs. |

You are hereby directed to pay the sum of Rs \_\_\_\_\_ (Rupees \_\_\_\_\_ (in words), into the appropriate Government Treasury on or before (date) \_\_\_\_\_ and furnish the necessary treasury receipt in this office on or before the above said date failing which you may be liable to pay penalty and other action under

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

the Act and the said sum will be recoverable from you as an arrear of land revenue.

2. A challan in Form VAT-II is enclosed for the purpose.

(Seal of Assessing Authority)

(Signature) \_\_\_\_\_  
Assessing Authority,  
\_\_\_\_\_ District.

Date: 

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XXXI

[See rule 71]

### PESHI REGISTER

Period From           To

Name of the Assessing Authority

Area of Jurisdiction

| Sl.No. of Institution | Date of issue of notice | Name and address of the dealer | TIN, if any |
|-----------------------|-------------------------|--------------------------------|-------------|
| 1.                    | 2.                      | 3.                             | 4.          |
|                       |                         |                                |             |

| Date of final order | Gist of the final order | Initials of Assessing Authority | Remarks |
|---------------------|-------------------------|---------------------------------|---------|
| 5.                  | 6.                      | 7.                              | 8.      |
|                     |                         |                                 |         |

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XXXII

[See rule 71]

### REGISTER OF ASSESSMENTS AND RECOVERY OF DEMAND

Period From           To

Name of the Assessing Authority

Area of Jurisdiction

| Sl. No. | Name and address of the dealer | TIN, if any | Particulars of assessments, additional demand and demand notice |                     |                        |                  |  |
|---------|--------------------------------|-------------|---|---------------------|------------------------|------------------|--|
|         |                                | 3.          | Date of assessment order  | Tax assessed<br>Rs. | Penalty imposed<br>Rs. | Interest accrued | Date of demand notice / date for payment |
| 1.      | 2.                             | 3.          | 4(a)  | (b)                 | (c)                    | (d)              | 5.                                       |
|         |                                |             |   |                     |                        |                  |  |

| Recovery of additional demand and interest with T.R. No . |                |                 | Action for unrecovered additional demand etc. |                     |                     |                     | Remarks and initials of Assessing Authority |
|---|----------------|-----------------|---|---------------------|---------------------|---------------------|---|
| Tax<br>Rs.  | Penalty<br>Rs. | Interest<br>Rs. | Under section<br>21(9)                        | Under section<br>15 | Under section<br>27 | Under section<br>25 |   |
| 6.  | 7.             | 8.              | 9(a)  | (b)                 | (c)                 | (d)                 | 10.   |
|   |                |                 |   |                     |                     |                     |   |

HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

**FORM VAT-XXXIII**

[See rule 72(1)]

**NOTICE OF RE-ASSESSMENT**

Case No.  Dated

Circle  District

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

TIN

Whereas, in consequence of definite information in my possession, I have reasons to believe that the turnover of your business assessable to tax period \_\_\_\_\_ ending \_\_\_\_\_ has been under assessed/has escaped levy of tax .

I, therefore, propose to re-assess the turnover for the said period that has been under assess/has escaped levy of tax .

I, hereby require you to show cause within \_\_\_\_\_ days of the service of this notice on you why the contemplated action should not be taken in your case.

(Signature \_\_\_\_\_  
Assessing Authority,  
\_\_\_\_\_ District.

Seal of the Assessing Authority.

Name and address of the person to whom notice is issued with nature of his business together with TIN \_\_\_\_\_

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT-XXXIV

[See rule 75(2) (i) <sup>1</sup>and 75-A]

### REFUND PAYMENT ORDER

|  |                            |                               |
|--|----------------------------|-------------------------------|
|  | Serial Number :            | <input type="text"/>          |
| Place  | <input type="text"/>       | District <input type="text"/> |
| TIN  | <input type="text"/>       | Date : <input type="text"/>   |
| Dealer's name  | <input type="text"/>       |                               |
| Address  | <input type="text"/>       |                               |
| Date of application                                      | <input type="text"/>       |                               |
| Period   | From <input type="text"/>  | To <input type="text"/>       |
| Amount of refund   | <input type="text"/>       |                               |
| Due date for payment of refund                           | <input type="text"/>       |                               |
| Interest due under section 28(2), if any. :              | <input type="text"/>       |                               |
| Approved for payment of refund                           | <input type="text"/>       |                               |
| Date of approval   | <input type="text"/>       |                               |
| Date of sanction under rule 75(1)                        | <input type="text"/>       |                               |
| Total amount of refund available by virtue of this order | <input type="text"/>       |                               |
|  | <b>Assessing Authority</b> |                               |
| Date:  | <input type="text"/>       | District <input type="text"/> |
|  |                            | (Seal)                        |

## FORM VAT-XXXV

[See rule 75(2) (ii) <sup>1</sup>and 75A]

<sup>1</sup> The bracket, words, figures and alphabet "and 75-A" Substituted vide Notification no. EXN-F(10)-7/2011 dated 9-09-2011 Published in RHP (Extra-ordinary) on 9-09-2011.



# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

## FORM VAT- XXXVI

[See rule 77(1) (a)(ii)]

Form of memorandum of appeal to the Appellate Authorities other than the Tribunal, under section 30 (a) and (b) of the Himachal Pradesh Value Added Tax Act, 2005.

|                             |                                    |
|-----------------------------|------------------------------------|
| (Space for Court fee stamp) | Value of Court fee stamps affixed. |
| Before the                  |                                    |
| (Appellate Authority)       |                                    |
| M/s                         | Appellant(s).                      |
| Versus                      |                                    |
|                             | Respondent.                        |

|    |   |  |
|----|---|--|
| 1. | Assessment year   |  |
| 2. | District in which assessment made                       |  |
| 3. | Authority passing the order in dispute                  |  |
| 4. | Date of passing order appealed against                  |  |
| 5. | Address to which notice may be sent to the appellant(s) |  |
| 6. | Address to which notice may be sent to the respondent   |  |
| 7. | Relief claimed in appeal:                               |  |
|    | (a) Turnover determined by the Assessing Authority-     |  |
|    | (b) If turnover is disputed: -                          |  |
|    | (i) Disputed turnover; and                              |  |
|    | (ii) Tax on disputed turnover;                          |  |
|    | (c) If rate of tax is disputed: -                       |  |
|    | (i) Turnover involved; and                              |  |
|    | (ii) Amount of tax disputed                             |  |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

|      |  |  |  |  |
|------|--|--|--|--|
|      | (d)  | If the order or penalty is disputed:   |  |  |
|      | (i)  | Section under which penalty imposed;   |  |  |
|      | (ii)   | Amount of penalty in disputed; and     |  |  |
|      | (iii)  | Amount of input tax credit in dispute. |  |  |
|      | (e)  | Any other relief claimed.              |  |  |
| 8.   | Whether the additional demand (i.e. tax, penalty or interest) created by the Assessing Authority has been deposited into the Government Treasury or not? |  | TR No.   |  |
| Date |  |  | <input type="text"/> / <input type="text"/> / 20 <input type="text"/> <input type="text"/> |  |
|      |  |  |  |  |
| 9.   | Grounds of appeal (Full in here)   |  |  |  |

Signature of the Appellant(s)  
or his/their duly authorised agent.

Verification:

I/We \_\_\_\_\_, appellant(s) named in the above appeal do hereby declare that what is stated above from para 1 to \_\_\_\_\_ of the appeal, is true to the best of my/our knowledge and belief.

(Verified \_\_\_\_\_ this \_\_\_\_\_ the day of 200 .

Signature of Appellant(s) or his/their duly  
authorised Agent.

Note. –

- (i) The appeal shall be written on the standard water marked judicial paper and to be filled in triplicate specifying all the particulars given in this form .
- (ii) It shall bear court-fee stamps worth Rs. .... contain a clear statement of facts and grounds of appeal briefly but clearly set-out and shall also state precisely the relief prayed for.
- (iii) It shall be accompanied by : --
  - (a) the order in original against which it is made duly authenticated copy thereof unless the omission to do so or to produce such order or copy is explained at the time of presentation of memorandum of appeal to the satisfaction of the appellate authority; and
  - (b) proof of payment of tax (including interest payable) or of penalty or of both unless the inability to make payment of these amounts proved and

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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unless a written prayer to that effect has been submitted alongwith the memorandum of appeal.

(iv) It shall be signed and verified by the appellant(s) or by an agent duly authorised by him/them in the behalf.

\* Please indicate the designation of the authority, before whom the appeal is to be filled.

\*\* Please indicate the place of the Appellate Authority, where his office court is situated.

## FORM VAT-XXXVII

[See rule 77(1) (a)(ii)]

Form of memorandum of appeal to the Tribunal, <sup>1</sup>“under section 45(1)(c)” of the Himachal Pradesh Value Added Tax Act, 2005.

(Space for Court fee stamp)

Value of Court fee stamps affixed.

NO. \_\_\_\_\_ of 200 \_\_\_\_\_

Before the

(Appellate Authority)

M/s

Appellant(s).

Versus

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<sup>1</sup> Substituted for the words, figures and bracket “under section 30 (c)” vide Notification no. EXN-F(10)-3/2014 dated 25-02-2016 Published in RHP on 01-03-2016.

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

Respondent.

|    |   |  |
|----|---|--|
| 1. | Designation of the authority passing the original order         |  |
| 2. | Assessment year   |  |
| 3. | Designation of the authority passing the order appealed against |  |
| 4. | Date of communication or order at Sr. No. 3                     |  |
| 5. | Address to which notice may be sent to the appellant(s)         |  |
| 6. | Relief claimed in appeal:                                       |  |
|    | (a) turnover determined by original order;                      |  |
|    | (b) turnover determined by the order appealed against;          |  |
|    | (c) If turnover is disputed                                     |  |
|    | (i) disputed turnover; and                                      |  |
|    | (ii) tax on disputed turnover;                                  |  |
|    | (d) If rate of tax is disputed:<br>-                            |  |
|    | (i) turnover involved; and                                      |  |
|    | (ii) amount of tax disputed                                     |  |
|    | (e) If the order of penalty is disputed:                        |  |
|    | (i) penalty imposed by the original order;                      |  |
|    | (ii) penalty determined by the order appealed against;          |  |
|    | (f) If input tax credit is disputed ---                         |  |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

|    |  |                           |   |  |   |   |   |  |  |   |   |
|----|--|---------------------------|---|--|---|---|---|--|--|---|---|
|    |  | (i)                       | input tax credit determined by original order             |  |   |   |   |  |  |   |   |
|    |  | (ii)                      | input tax credit determined by the order appealed against |  |   |   |   |  |  |   |   |
|    | (g)  | Any other relief claimed. |   |  |   |   |   |  |  |   |   |
| 8. | Appellant has paid tax assessed, penalty imposed and interest accrued. |                           | TR No.  |  |   |   |   |  |  |   |   |
|    |  |                           | Date  | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">/</td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">/</td> <td style="width: 20px; height: 20px; text-align: center;">2</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> |   |   | / |  |  | / | 2 |
|    |  | /                         |   |  | / | 2 | 0 |  |  |   |   |
| 9. | Grounds of appeal (Full in here)                                       |                           |   |  |   |   |   |  |  |   |   |

Signature of the Appellant(s)  
or his/their duly authorised agent.

Verification:

I/We \_\_\_\_\_, appellant(s) named in the above appeal do hereby declare that what is stated above from para 1 to \_\_\_\_\_ of the appeal, is true to the best of my/our knowledge and belief.

(Verified \_\_\_\_\_ this \_\_\_\_\_ the day of 200 .

(For use in the office of authority concerned).  
Official Seal.

Receipt No. \_\_\_\_\_  
Date: \_\_\_\_\_

Receiving officer/official

**ACKNOWLEDGEMENT**

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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Received from M/s \_\_\_\_\_ of district  
\_\_\_\_\_ (TIN, if any) \_\_\_\_\_ appeal alongwith the  
enclosures mentioned therein.

Place \_\_\_\_\_

Receiving officer/official.

Dated: \_\_\_\_\_

## FORM VAT-XXXVIII

[See rule 77(2)]

### FORM OF APPLICATION FOR REVISION UNDER SECTION 46(3)

(Space for Court fee stamp)

Value of Court fee stamps affixed.

NO. \_\_\_\_\_ of 200 \_\_\_\_\_

**BEFORE THE TRIBUNAL UNDER THE HIMACHAL PRADESH VALUE  
ADDED TAX ACT, 2005**

M/s \_\_\_\_\_

Applicant(s).

Versus

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005



|    |  |  |
|----|--|--|
| 1. | Assessment year  |  |
| 2. | District in which assessment was made                    |  |
| 3. | Date of passing the order of which revision is sought    |  |
| 4. | Address to which notice may be sent to the applicant(s)  |  |
| 5. | Address to which notice may be sent to the respondent(s) |  |
| 6. | Relief claimed in revision                               |  |
|    | (a) If turnover is disputed,--                           |  |
|    | (i) disputed turnover;                                   |  |
|    | (ii) tax on disputed turnover                            |  |
|    | (b) If tax is disputed,--                                |  |
|    | (i) turnover involved;                                   |  |
|    | (ii) tax on disputed turnover;                           |  |
|    | (c) If the order of penalty is disputed,--               |  |
|    | (i) Section under which penalty imposed                  |  |
|    | (ii) Amount of penalty in dispute                        |  |
|    | (d) If input tax credit is disputed ---                  |  |
|    | (i) turnover on which input tax credit disputed          |  |
|    | (ii) amount of input tax credit disputed                 |  |
|    | (e) Any other relief claimed.                            |  |
| 8. | Applicant has paid tax determined, penalty imposed       | TR No. <input style="width: 100%; height: 20px;" type="text"/> |

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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|    |   |      |  |  |   |  |  |   |   |   |  |  |
|----|---|------|--|--|---|--|--|---|---|---|--|--|
|    | by the order under revision and the interest accrued.                               | Date |  |  | / |  |  | / | 2 | 0 |  |  |
| 9. | Grounds of revisional-<br>(i) improprieties,<br>(ii) illegalities<br>(Full in here) |      |  |  |   |  |  |   |   |   |  |  |

Signature of the Applicants

Verification:

I/We\_\_\_\_\_. Applicant(s) named in the above application do hereby declare that what is stated above from para 1 to \_\_\_\_\_ of the application for revision, is true to the best of my/our knowledge and belief.

(Verified \_\_\_\_\_ this \_\_\_\_\_ the day of 200 .

Signature of applicant(s) or his /  
their duly authorised agent

Note. –

- (i) The application for revision shall be written on the standard water marked judicial paper and to be filled in triplicate specifying all the particulars given in this form.
- (ii) It shall bear court-fee stamps worth Rs\_\_\_\_\_ contain a clear statement of facts and grounds of appeal briefly but clearly set-out and shall also state precisely the relief prayed for.
- (iii) It shall be accompanied by : --
  - (a) the order in original against which it is made duly authenticated copy thereof unless the omission to do so or to produce such order or copy is explained at the time of presentation of the application for revision to the satisfaction of the Tribunal; and
  - (b) proof of payment of tax (including interest payable) or of penalty or of both.
- (iv) It shall be signed and verified by the applicant or by an agent duly authorised by him/them in the behalf.

(For use in the office of authority concerned).

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

Official Seal.

Receipt No. \_\_\_\_\_

Date: \_\_\_\_\_

Receiving officer/official

## ACKNOWLEDGEMENT

Received from M/s \_\_\_\_\_ of district \_\_\_\_\_ (TIN, if any) \_\_\_\_\_ appeal along with the enclosures mentioned therein.

Place \_\_\_\_\_

Receiving officer/official.

Dated: \_\_\_\_\_

## FORM VAT- XXXIX

[See rule 79 (10)]

### INSTITUTION REGISTER OR APPEALS/APPLICATIONS/REVISIONS

Period From 

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

 To 

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

Name of the Authority:

Area of Jurisdiction

| Sr.No. of Institution | Date of Institution | Appeal/ Application / Revision | Amount of tax/penalty involved | Title of Appeal/ Application/ Revision |
|-----------------------|---------------------|--------------------------------|--------------------------------|--|
| 1.                    | 2.                  | 3.                             | 4.                             | 5.                                     |
|                       |                     |                                |                                |  |
|                       |                     |                                |                                |  |

**continued**

| Date of | Result | Disposal | Remarks |
|---------|--------|----------|---------|
|---------|--------|----------|---------|

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

| order | Whether:<br>Accepted:<br>Rejected:<br>Remanded or<br>Revised<br>Rs. | Amount<br><br>Rs. | Number |     |
|-------|---|-------------------|--------|-----|
| 6.    | 7.  | 8.                | 9.     | 10. |
|       |   |                   |        |     |
|       |   |                   |        |     |

### FORM VAT-XXXIX-A

[See rule 79(10)]

#### DISPOSAL REGISTER OF APPEALS/ APPLICATIONS/REVISIONS

Period From  /  / 20  To  /  / 20

Name of the

Authority:

Area of

Jurisdiction

| Disposal<br>Number | Date<br>Disposal | of | No. of Appeal/<br>Application/<br>Revision . | TIN No. | Date<br>of<br>Institution |
|--------------------|------------------|----|--|---------|---------------------------|
| 1.                 | 2.               |    | 3.   | 4.      | 5.                        |
|                    |                  |    |  |         |                           |
|                    |                  |    |  |         |                           |

**continued**

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

| Title of Appeal/<br>Application/<br>Revision | Orders whether Accepted/Rejected<br>/Remanded<br>/Revised | Additional demand | Date of issue of copy orders | Signature |
|--|---|-------------------|------------------------------|-----------|
| 6.   | 7.  | 8.                | 9.                           | 10.       |
|  |   |                   |                              |           |
|  |   |                   |                              |           |

### FORM VAT-XXXX

[See rule 80(1)]

Notice under section 46 of the Himachal Pradesh Value Added Tax Act,  
2005

#### BEFORE COMMISSIONER: UNDER THE HIMACHAL PRADESH VALUE ADDED TAX ACT, 2005

Case No.  Year

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

TIN

Whereas: --

- (a) you are a dealer un-registered/ registered under the Himachal Pradesh Value Added Tax Act, 2005;

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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- (b) The proceedings relating to the period/case \_\_\_\_\_ which are pending/which have been disposed of by the Assessing Authority \_\_\_\_\_ .district/ by \_\_\_\_\_.(Designation of any other officer) and such authority/officer has made the order dated \_\_\_\_\_ therein.
- (c) In order to satisfy myself as to legality and propriety of the aforesaid proceedings/the aforesaid order and other proceedings connected therewith, the record of the same was called for and it has been found that :-

(List the illegality or impropriety noticed).

2. In view of the aforesaid, the said proceedings or order appears not to be legal and proper and as such the same requires to be revised under sub-section (1) of section 46 of the Act.

3. Now, therefore, in exercise of powers conferred upon me under section 31(1) of the Himachal Pradesh Value Added Tax Act, 2005, it is proposed to take action in the matter and to pass appropriate consequential orders in relation to the said proceedings/ order. Before, however, the requisite order under section 46(1) is passed, you are hereby afforded the opportunity of being heard and directed to attend in person or by a duly authorised agent in my office located in the \_\_\_\_\_ on \_\_\_\_\_ at \_\_\_\_\_ and there to prefer: any objection, which you may wish to prefer in this behalf as to why the appropriate order under section 46 of the aforesaid Act should not be passed.

4. In the event of your failure to comply with this notice, I shall proceed to pass the order as aforesaid without further reference to you.

SEAL

Signature \_\_\_\_\_  
Commissioner, Himachal Pradesh.

Copy to the Assessing Appellate Authority \_\_\_\_\_. for necessary action.

Commissioner, Himachal Pradesh.

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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Strike out whichever is not applicable.

**<sup>1</sup>FORM XXXX-A**  
**Application for Advance Ruling**  
*(see rule 82-A)*

TIN 

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|

To

The Authority for Advance Ruling,  
Shimla.

1. (a) Name and Address of the Registered Dealer:  
(b) Constitution Status with details:
2. Circle:
3. Address to which Notice or order may be sent to the dealer:
4. Question on which advance ruling sought (tick whichever applicable)
  - (a) classification of any goods under the Act;
  - (b) applicability of a notification issued under provision of the Act having a bearing on the rate of tax;

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<sup>1</sup> After Form XXXX the new Form XXXX-A shall be inserted by the Himachal Pradesh Value Added Tax Rules, 2005 notified vide notification No. EXN-F(10)-22/2016 dated 03-02-2017 published in RHP on 07-02-2017.

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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- (c) the principles to be adopted for the purposes of determination of value of the goods under the provision of the Act;
- (d) notifications issued, in respect of tax under the Act;
- (e) admissibility of input tax credit of tax paid or deemed to have been paid;
- (f) determination of the liability to pay tax on any goods under the Act:
- (g) Whether applicant is required to be registered under the Act;

5. Payment details of application fee under rule 82-A (In case of crossed Demand Draft or crossed banker's cheque or pay order, e-payment challan number, the name of bank, Branch name and No./date shall be furnished)

### VERIFICATION

I/We.....the applicant(s) do hereby declare that the particulars given above are true, correct and complete to the best of my/ our knowledge and belief.

Signature of the Applicant(s).....

Name with Seal .....

**Note, -(1)** The application should be in quadruplicate.

- (2) Separate application should be filed for each goods.
- (3) The application should state the facts and the law to which advance ruling is sought for, with supporting documents and samples.

**HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005**

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**FORM VAT-XXXXI**

[See rule 83]

**SUMMONS TO APPEAR IN PERSON AND/OR TO PRODUCE DOCUMENTS.**

Case No.  Year

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Whereas your attendance is necessary to give evidence/whereas the following documents are required with reference to an enquiry under the Himachal Pradesh Value Added Tax Act, 2005 regarding the case concerning \_\_\_\_\_ son of \_\_\_\_\_ now pending before me, you are hereby summoned to \_\_\_\_\_ produce ,or cause to be produced the said document(s) before me on the \_\_\_\_\_ day of \_\_\_\_\_ at (time \_\_\_\_\_ A.M./P.M. at (Place) \_\_\_\_\_ and not to depart until permitted by me.

2. A sum of Rs \_\_\_\_\_ being your diet money and travelling expenses is lying in deposit and will be paid to you in due course.

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

Given under my hand and seal, this \_\_\_\_\_ day of \_\_\_\_\_.

(Signature) \_\_\_\_\_  
Designation \_\_\_\_\_

(SEAL)

Date:

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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<sup>1</sup>“Form VAT-XLII  
(See rule 37-A)

Statement of Payment made Electronically

Payment Date: \_\_\_\_\_

Scroll Date: \_\_\_\_\_

| Sr. No. | Name of Depositor | TIN | Date of Deposit | Major Head | Sub-Major Head | Minor Head | Sub Head | Bank CIN | Amt. in Rs. |
|---------|-------------------|-----|-----------------|------------|----------------|------------|----------|----------|-------------|
|         |                   |     |                 |            |                |            |          |          |             |
|         |                   |     |                 |            |                |            |          |          |             |
|         |                   |     |                 |            |                |            |          |          |             |
|         |                   |     |                 |            |                |            |          |          |             |

Signature of Authorized bank Officials  
Designation and Seal”.”

<sup>1</sup>FORM –XLIII

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<sup>1</sup> Form VAT-XLII inserted vide notification No. EXN-F(5)-1/2010 dated 16-12-2010 published in RHP Extra Ordinary on 18-12-2010.

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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(See Rule 97, 98,100 and 103)  
**ENTITLEMENT CERTIFICATE**

**[To be issued by the Assessing Authority of the district concerned (district incharge)]**

No. \_\_\_\_\_

This is to certify that M/s \_\_\_\_\_  
(name and address of the entrepreneur/Industrial Unit), who has furnished a certificate in Form-XLIV from the concerned General Manager, District Industries Centre of the Department of Industries of the Government of Himachal Pradesh where the industrial unit is registered or in other cases from Director of Industries, Himachal Pradesh or duly authorized by him in his behalf, as the case may be, has been registered as a dealer under the Himachal Pradesh Value Added Tax Act, 2005/Central Sales Tax Act, 1956 with Registration Certificate No. \_\_\_\_\_ in \_\_\_\_\_ District, Himachal Pradesh. The Entitlement Certificate is being issued in favour of the aforesaid entrepreneur/industrial unit after examining the certificate in Form-XLIV and after going through the relevant provisions of the aforesaid Acts and rules framed thereunder.

<sup>2</sup>2. This is further to certify that as per this Entitlement Certificate bearing Registration No. \_\_\_\_\_ issued on \_\_\_\_\_ (dated), the entrepreneur/industrial unit may purchase the goods specified below (other than those listed under entry no. 8 of Part-II of Schedule 'A') for use by him as industrial inputs, raw materials and packing materials in the manufacture in Himachal Pradesh of any goods for sale in the State of Himachal Pradesh, or for sale in the course of inter-State trade or commerce, or sent

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<sup>1</sup> New Form-XLIII added by the Himachal Pradesh Value Added Tax (Seventh Amendment) Rules, 2012 notified vide Notification No. EXN-F(10)-7/2011(i).— dated 03-10-2012 Published in RHP (Extra-ordinary) on 06-10-2012.

<sup>2</sup> In Form-XLIII shall be substituted by the Himachal Pradesh Value Added Tax (3rd Amendment) Rules, 2014 notified vide notification No. EXN-F(10)-8/2013-Loose dated 16-09-2014 published in RHP on 17-09-2014 w.e.f. 01-10-2014. Prior to this the previous entry was as under:-

2. This is further to certify that as per this Entitlement Certificate bearing Registration No. \_\_\_\_\_ issued on \_\_\_\_\_ (dated), the entrepreneur/industrial unit may purchase the goods specified below (other than those listed under entry no. 55 of Part-II-A of Schedule 'A') for use by him as industrial inputs, raw materials and packing materials in the manufacture in Himachal Pradesh of any goods for sale in the State of Himachal Pradesh, or for sale in the course of inter-State trade or commerce or export outside the territory of India.

**DESCRIPTION OF GOODS**

**(Other than those already listed under entry no. 8 of Part-II of Schedule 'A')**

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

outside the State otherwise than by way of sale in the course of inter-state trade, or commerce or export outside the territory of India.

## DESCRIPTION OF GOODS

(Other than those already listed under entry no. 8 of Part-II of Schedule 'A')

|  |
|--|
|  |
|--|

3. This certificate shall be subject to the following conditions, namely:-

- (i) goods must be clearly specified. The expression "and the like", "etc." shall not amount to specification of goods and no concession shall be permissible on account of such expression;
- (ii) no amendment in this certificate shall be valid unless ordered and attested by the Assessing Authority of the district concerned (district incharge);
- (iii) the holder of this certificate shall surrender it when required to do so by the Assessing Authority of the district concerned (district incharge) or an Appellate or Revisional Authority;
- (iv) the certificate or authenticated copy of it shall be produced immediately on demand by any officer of the Excise and Taxation Department not below the rank of Excise and Taxation Officer; and
- (v) this certificate shall be obtained once and shall be operational until cancelled;

4. This certificate shall be valid from ..... (date) until cancelled.

Place .....

Assessing Authority of the district  
concerned (district incharge)

Date.....

District .....(HP).

(Seal of the Assessing Authority)

**N.B.**

*The Entitlement Certificate shall be issued by the Assessing Authority of the district concerned (district incharge) after examining the certificate in Form-XLIV issued by General Manager District Industries Centre where the unit is registered or in other cases by Director Industries, the certificate of registration issued to the industrial units under the*

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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*aforesaid Acts and after going through the relevant provisions of the aforesaid Acts and rules framed thereunder.*

## <sup>1</sup>FORM-<sup>2</sup>XLIV

<sup>1</sup> New Form-XLIV added by the Himachal Pradesh Value Added Tax (Seventh Amendment) Rules, 2012 notified vide Notification No. EXN-F(10)-7/2011(i).— dated 03-10-2012 Published in RHP (Extra-ordinary) on 06-10-2012.

<sup>2</sup> In Form-XLIV shall be substituted by the Himachal Pradesh Value Added Tax (3rd Amendment) Rules, 2014 notified vide notification No. EXN-F(10)-8/2013-Loose dated 16-09-2014 published in RHP on 17-09-2014 w.e.f. 01-10-2014. Prior to this the previous entry was as under:-

### <sup>2</sup>FORM-XLIV (See Rule 97, 98 and 103) CERTIFICATE

*(To be signed and issued by G.M. D.I.C. where unit is registered or in other cases by Director Industries, H.P.)*

No.....

This is to certify that M/s \_\_\_\_\_ (name and full address) is registered as an industrial unit in the office of the undersigned against Registration No. \_\_\_\_\_ dated \_\_\_\_\_ for the manufacture of \_\_\_\_\_ for sale, and that the said industrial unit commenced manufacture of the said goods with effect from \_\_\_\_\_ (date).

This is also certified that the aforesaid industrial unit is live and engaged in manufacturing of aforesaid item for sale.

This certificate shall be valid from the date of commencement of production w.e.f..... Until cancelled by the issuing Authority.

Date .....

Signature of issuing Authority  
with seal.

**NB**

*This certificate shall be signed and issued by the General Manager, District Industries Centre of the Department of Industries of Government of Himachal Pradesh where the Industrial unit is registered or in other cases by the director of Industries, Himachal Pradesh or other competent authority, as the case may be.*

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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(See Rule 97, 98 and 103)

## CERTIFICATE

*(To be signed and issued by G.M. D.I.C. where unit is registered or in other cases by Director Industries, H.P.)*

No.....

This is to certify that M/s \_\_\_\_\_ (name and full address) is registered as an industrial unit in the office of the undersigned against Registration No. \_\_\_\_\_ dated \_\_\_\_\_ for the manufacture of \_\_\_\_\_ for sale in the State of Himachal Pradesh, or for sale in the course of inter-state trade of commerce, or sent outside the State otherwise than by way of sale in the course of inter-state trade, or commerce, or export outside the territory of India and the said unit has commenced commercial production of the said goods with effect from \_\_\_\_\_ (date).

This is also certified that the aforesaid industrial unit is live and engaged in manufacturing of aforesaid item for sale in the State of Himachal Pradesh, or for sale in the course of inter-state trade or commerce, or sent outside the State otherwise than by way of sale in the course of inter-state trade, or commerce, or export outside the territory or India.

This certificate shall be valid from the date of commencement of production w.e.f. .... Until cancelled by the issuing Authority.

Date .....

Signature of Assessing Authority  
With seal.

**Note:-**

*This certificate shall be signed and issued by the General Manager, District Industries Centre of the Department of Industries of Government of Himachal Pradesh where the Industrial unit is registered or in other cases by the director of Industries, Himachal Pradesh or other competent authority, as the case may be.*

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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## <sup>1</sup>Form VAT-XLV

(See rule 75)

Form for refund under section 28 of the Himachal Pradesh Value Added Tax Act, 2005.

To

The Assessing Authority,  
District:

I/we, do hereby apply for refund of tax as per the details given below:—

The details are as under:

1. Name of the dealer
2. Address of place of Business
3. TIN
4. Date of validity Date of liability
5. Entitlement Certificate if any
6. Details of bank account in which refund sought
  - (i) NAME OF BANK
  - (ii) BRANCH
  - (iii) ACCOUNT NUMBER IFSC CODE
7. Nature of returns filed monthly/quarterly
8. Amount of refund claimed and basis of that .....
- .....
- .....
9. Amount of refund claimed so far:-

| From        | To |
|-------------|----|
| Amount (Rs) |    |

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<sup>1</sup> New Form-XLV inserted vide notification No. EXN-F(10)-16/2014 dated 22-09-2014 published in RHP on 23-09-2014 w.e.f. 01-10-2014.

## HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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10. Tax paid during the previous year .....
11. Name and address and phone no. of the dealer or his authorized agent with whom contact is to be made:-

|                                  |  |
|----------------------------------|--|
| (i) Name                         |  |
| (ii) Telephone No. with STD code |  |
| (iii) Mobile number              |  |
| (iv) E-mail id                   |  |

This is to certify that there are no outstanding dues against me/us either under the Himachal Pradesh Value Added Tax Act, 2005 or the Central Sales Tax Act, 1956. The above said refund is not carried forward or as the case may be adjusted by me/us to any subsequent previous periods.

The particulars given above are true to the best of my knowledge and belief and I do hereby undertake that in case the refund claim filed by me/us for Rs. .... for the assessment year ..... is found false or incorrect I/we shall be bound to repay the amount along with interest and penalty as determined by the competent authority. I/we further undertake that in the event of my failure to pay such amount the department shall have the right to recover any such amount under the provisions of the Himachal Pradesh Value Added Tax Act, 2005.

Date:

Place:

Name and signature of applicant.”.

**FORM-XLV**  
**[See Rule 73 A]**

# HIMACHAL PRADESH VALUE ADDED TAX RULES, 2005

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## NOTICE FOR LOCKING OF TAX IDENTIFICATION NUMBER AND SUSPENSION OF E-SERVICES

Name of person:

Tax Identification Number:

Address:

It has been noticed that you have committed the following acts/offence(s) as per records available in this office: [Please tick mark or fill up whichever is applicable in the appropriate box]

Failed to file return for the tax period \_\_\_\_\_;

Knowingly furnished incomplete or incorrect information in the return furnished for the tax period or the periods w.e.f. \_\_\_\_\_ to \_\_\_\_\_;

Failed to pay tax, interest and penalty due under the Act for the period(s) w.e.f. \_\_\_\_\_ to \_\_\_\_\_;

Failed to file the annual return for the year \_\_\_\_\_;

Failed to file returns corresponding to the transactions conducted by you as per the information available on record;

Not conducting business at the declared place at \_\_\_\_\_;

Deliberately avoiding service of notice.

Have failed to comply with the requirements of the notice issued on \_\_\_\_\_ (specify).

Accordingly, your actions as referred to hereinbefore are prejudicial to the interest of revenue.

You are hereby informed that your Tax Identification Number and e-services have been locked.

Please note that you are not entitled to move goods for inter-State transactions and or avail the e-services available till your compliance is received. However, you are given an opportunity to produce such evidence, records or documents relying on which, you intend to rebut the above allegations. You are therefore directed to appear in person or through your authorized representative in the office of the undersigned on \_\_\_\_\_ at \_\_\_\_\_ AM/PM and produce such evidence, record or documents. If you fail to appear on the date and the time fixed and produce the relevant evidence, records or documents, the Tax Identification Number and eservices shall not be re-opened till compliance is made.

Place:

Designated Officer

Date:

Office Seal: